

Fill in this information to identify your case:

United States Bankruptcy Court for the:

NORTHERN DISTRICT OF ILLINOIS

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

06/22

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Byers Holding LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 82-3783661

4. Debtor's address Principal place of business Mailing address, if different from principal place of business

1175 Davis Road  
Elgin, IL 60123

Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Kane

County

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify:

Debtor **Byers Holding LLC**  
Name

Case number (if known)

**7. Describe debtor's business**

A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. §501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

**3231**

**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

- ☐ Chapter 7
- ☐ Chapter 9

☒ Chapter 11. Check **all** that apply:

- ☐ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☒ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

|          |       |      |       |             |       |
|----------|-------|------|-------|-------------|-------|
| District | _____ | When | _____ | Case number | _____ |
| District | _____ | When | _____ | Case number | _____ |

Debtor **Byers Holding LLC** Case number (if known) \_\_\_\_\_  
Name

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor? ☐ No ☒ Yes.

List all cases. If more than 1, attach a separate list

Debtor **See Attachment** Relationship \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number, if known \_\_\_\_\_

11. Why is the case filed in this district? Check all that apply:
- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention? ☒ No ☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.
- Why does the property need immediate attention?** (Check all that apply.)
- ☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard? \_\_\_\_\_
- ☐ It needs to be physically secured or protected from the weather.
- ☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- ☐ Other \_\_\_\_\_
- Where is the property?** \_\_\_\_\_  
Number, Street, City, State & ZIP Code
- Is the property insured?**
- ☐ No
- ☐ Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

### Statistical and administrative information

13. Debtor's estimation of available funds Check one:
- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors
- |  |  |  |
|--|--|--|
| <input checked="" type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99           | <input type="checkbox"/> 5001-10,000   | <input type="checkbox"/> 50,001-100,000    |
| <input type="checkbox"/> 100-199         | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999         |  |  |

15. Estimated Assets
- |   |  |  |
|---|--|--|
| <input type="checkbox"/> \$0 - \$50,000                     | <input type="checkbox"/> \$1,000,001 - \$10 million    | <input type="checkbox"/> \$500,000,001 - \$1 billion     |
| <input type="checkbox"/> \$50,001 - \$100,000               | <input type="checkbox"/> \$10,000,001 - \$50 million   | <input type="checkbox"/> \$1,000,000,001 - \$10 billion  |
| <input type="checkbox"/> \$100,001 - \$500,000              | <input type="checkbox"/> \$50,000,001 - \$100 million  | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input checked="" type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion          |

16. Estimated liabilities
- |  |   |  |
|--|---|--|
| <input checked="" type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
|--|---|--|

|        |  |  |  |
|--------|--|--|--|
| Debtor | <b>Byers Holding LLC</b>                         | Case number (if known)                                 |  |
|        | Name   |  |  |
|        | <input type="checkbox"/> \$50,001 - \$100,000    | <input type="checkbox"/> \$10,000,001 - \$50 million   | <input type="checkbox"/> \$1,000,000,001 - \$10 billion  |
|        | <input type="checkbox"/> \$100,001 - \$500,000   | <input type="checkbox"/> \$50,000,001 - \$100 million  | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
|        | <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion          |

Debtor **Byers Holding LLC**  
Name

Case number (if known)

**Request for Relief, Declaration, and Signatures**

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature  
of authorized  
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **June 28, 2023**  
MM / DD / YYYY

**X /s/ Matthew M. Sandretto**  
Signature of authorized representative of debtor  
  
Title **Manager**

**Matthew M. Sandretto**  
Printed name

**18. Signature of attorney**

**X /s/ William S. Hackney**  
Signature of attorney for debtor

Date **June 28, 2023**  
MM / DD / YYYY

**William S. Hackney**  
Printed name

**Bryan Cave Leighton Paisner LLP**  
Firm name

**161 North Clark Street  
Suite 4300  
Chicago, IL 60601-3315**  
Number, Street, City, State & ZIP Code

Contact phone **(312) 602-5000** Email address **william.hackney@bclplaw.com**

**06256042 IL**  
Bar number and State

Debtor **Byers Holding LLC** Case number (if known) \_\_\_\_\_  
Name

**Fill in this information to identify your case:**

United States Bankruptcy Court for the:

NORTHERN DISTRICT OF ILLINOIS

Case number (if known) \_\_\_\_\_ Chapter **11**

☐ Check if this an amended filing

**FORM 201. VOLUNTARY PETITION**  
**Pending Bankruptcy Cases Attachment**

|          |                                      |                     |                             |
|----------|--------------------------------------|---------------------|-----------------------------|
| Debtor   | <b>Byers Operating LLC</b>           | Relationship to you | <b>Subsidiary</b>           |
| District | <b>Northern District of Illinois</b> | When _____          | Case number, if known _____ |
| Debtor   | <b>Creekside Operating LLC</b>       | Relationship to you | <b>Subsidiary</b>           |
| District | <b>Northern District of Illinois</b> | When _____          | Case number, if known _____ |
| Debtor   | <b>Elections Operating LLC</b>       | Relationship to you | <b>Subsidiary</b>           |
| District | <b>Northern District of Illinois</b> | When _____          | Case number, if known _____ |

**JOINT WRITTEN CONSENT BETWEEN  
THE SOLE MANAGER AND A SUPER-MAJORITY OF MEMBERS  
OF BYERS HOLDING LLC**

June ~~28~~<sup>28</sup> 2023

The undersigned, being (i) the sole Manager (the “**Manager**”) of Byers Holding LLC (the “**Company**”), and (ii) Company Members holding a Super-Majority of the Company’s Voting Interests (the “**Super-Majority Members**”), acting by written consent without a meeting pursuant to Section 5.2.4 of the Amended and Restated Limited Liability Company Agreement of the Company (the “**LLC Agreement**”), do hereby consent to the adoption of the following resolutions as of the date hereof with the same force and effect as if such resolutions were approved and adopted at a duly constituted meeting of the Manager and Members:

**WHEREAS**, all capitalized terms used in this Joint Written Consent without definition shall have the meanings given to them in the LLC Agreement; and

**WHEREAS**, the Company has determined that it is desirable and in the best interests of the Company and its creditors, employees, and other interested parties, for the Company to file a petition seeking relief under the provisions of Chapter 11 of Title 11 of the United States Code (the “**Bankruptcy Code**”); and

**WHEREAS**, Section 7.1 of the LLC Agreement provides that the Manager shall not cause the Company to dissolve, in part, without the Vote of Members holding not less than a Super-Majority of the Company’s Membership Rights.

**CHAPTER 11 CASE**

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Company be, and hereby is, authorized and empowered to file a voluntary petition for relief under Chapter 11 of the Bankruptcy Code (the “**Chapter 11 Case**”) in a court of proper jurisdiction (the “**Bankruptcy Court**”); and

**RESOLVED**, that the Manager and any officer of the Company designated by the Manager (each, an “**Authorized Officer**” and collectively with the Manager, the “**Authorized Persons**”) be, and each of them individually hereby is, authorized, in the name and on behalf of the Company, appointed as the Company’s authorized representatives, and in such capacity, acting alone or together, with power of delegation, be, and they hereby are, authorized and empowered to execute and file on behalf of the Company, including in the Company’s capacity as shareholder or member of its subsidiaries, all petitions, schedules, lists, applications, pleadings and other motions, papers, agreements, consents or documents, and to take any and all action that they deem necessary or proper to obtain such relief, including, without limitation, any action necessary to maintain the ordinary course operation of the Company’s businesses; and



### **RETENTION OF PROFESSIONALS**

**RESOLVED**, that each Authorized Person be, and they hereby are, authorized and directed to employ the law firm of Bryan Cave Leighton Paisner LLP as general bankruptcy counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take any and all actions to advance the Company's rights and obligations, including filing any pleadings; and in connection therewith, each of the Authorized Officers, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed an appropriate application for authority to retain the services of Bryan Cave Leighton Paisner LLP; and

**RESOLVED**, that each Authorized Person be, and they hereby are, authorized and directed to employ one or more restructuring advisors and other professionals and advisors to represent and assist the Company in carrying out its duties under the Bankruptcy Code, and to take all actions to advance the Company's rights and obligations; and

**RESOLVED**, that each Authorized Person be, and they hereby are, with power of delegation, authorized, empowered and directed to execute and file all petitions, schedules, motions, lists, applications, pleadings, and other papers and, in connection therewith, to employ and retain all assistance by legal counsel, accountants, financial advisors, and other professionals, and in connection therewith, each of the Authorized Persons, with power of delegation, are hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed appropriate applications for authority to retain the services of Bryan Cave Leighton Paisner LLP and to take and perform any and all further acts and deeds that each of the Authorized Person deem necessary, proper or desirable in connection with the Chapter 11 Case, with a view to the successful prosecution of such case; and

### **GENERAL**

**RESOLVED**, that in addition to the specific authorizations heretofore conferred upon the Authorized Persons, each of the Authorized Persons (and their designees and delegates) be, and they hereby are, authorized and empowered, in the name of and on behalf of the Company, to take or cause to be taken any and all such other and further action, and to execute, acknowledge, deliver and file any and all such agreements, certificates, instruments and other documents and to pay all expenses, including but not limited to filing fees, in each case as in such officer's or officers' judgment, shall be necessary, advisable or desirable in order to fully carry out the intent and accomplish the purposes of the resolutions adopted herein;

**RESOLVED**, that Section 5.2.4 of the LLC Agreement provides that action taken at any meeting of Members may be taken without a meeting, without prior notice and without a vote, if written consent or consents are signed by not less than the minimum amount of Membership Rights required for such vote or to otherwise take such action; and prompt notice of the taking of the action taken by this Joint Consent shall be given to Members that have not signed this Joint Consent; and

**RESOLVED**, that all acts, actions and transactions relating to the matters contemplated by the foregoing resolutions done in the name of and on behalf of the Company, which acts would have been approved by the foregoing resolutions except that such acts were taken before the



adoption of these resolutions, are hereby in all respects approved and ratified as the true acts and deeds of the Company with the same force and effect as if each such act, transaction, agreement or certificate has been specifically authorized in advance by resolution by the Manager and Super-Majority of Members; and

**RESOLVED**, that this Joint Consent may be executed in two (2) or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Counterparts may be delivered via electronic mail (including .pdf or any electronic signature complying with the U.S. federal ESIGN Act of 2000, e.g., [www.docusign.com](http://www.docusign.com)) or other transmission method and any counterpart so delivered shall be deemed to have been duly and validly delivered and be valid and effective for all purposes.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the undersigned have executed this Joint Written Consent of the Sole Manager and Majority of Members of Byers Holding LLC as of the date first written above

**MANAGER**



Matthew Sandretto  
Manager

**MEMBERS**



**MASTER MARKETING GROUP, LLC**  
(A North Carolina limited liability company)

Name: Eran Salu

Title: Member

**Fill in this information to identify the case:**

Debtor name Byers Holding LLC

United States Bankruptcy Court for the: NORTHERN DISTRICT OF ILLINOIS

Case number (if known) \_\_\_\_\_

☐ Check if this is an amended filing

Official Form 202

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 28, 2023

**X /s/ Matthew M. Sandretto**

Signature of individual signing on behalf of debtor

**Matthew M. Sandretto**

Printed name

**Manager**

Position or relationship to debtor

**Fill in this information to identify the case:**

Debtor name **Byers Holding LLC**  
 United States Bankruptcy Court for the: **NORTHERN DISTRICT OF ILLINOIS**  
 Case number (if known): \_\_\_\_\_

☐ Check if this is an  
 amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

| Name of creditor and complete mailing address, including zip code                           | Name, telephone number and email address of creditor contact              | Nature of claim (for example, trade debts, bank loans, professional services, and government contracts) | Indicate if claim is contingent, unliquidated, or disputed | Amount of claim<br>If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim. |   |                 |
|---|---|---|--|--|---|-----------------|
|   |   |   |  | Total claim, if partially secured  | Deduction for value of collateral or setoff | Unsecured claim |
| ColorArt LLC<br>Mary Kate Hogan<br>General Counsel<br>101 Workman Court<br>Eureka, MO 63025 | Mary Kate Hogan<br><br>marykate.hogan@c<br>olorart.com<br>(314) 277- 3827 | Trade Debt  |  |  |   | \$28,429.00     |

**United States Bankruptcy Court  
Northern District of Illinois**

In re **Byers Holding LLC**

Debtor(s)

Case No.

Chapter

**11**

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

| Name and last known address or place of business of holder  | Security Class              | Number of Securities | Kind of Interest           |
|---|-----------------------------|----------------------|----------------------------|
| <b>Jeffrey Payne</b><br>8 Wawaset Farm Lane West<br>Chester, PA 19382                             | <b>Economic Rights Only</b> | <b>.2394%</b>        | <b>Membership Interest</b> |
| <b>Keith Kowal</b><br>437 Quigley Drive<br>Malvern, PA 19355                                      | <b>Economic Rights Only</b> | <b>.1260%</b>        | <b>Membership Interest</b> |
| <b>Master Marketing Group, LLC</b><br>3600 Torrey Pines Boulevard<br>Sarasota, FL 34240           | <b>Voting</b>               | <b>98%</b>           | <b>Membership Interest</b> |
| <b>Matthew M. Sandretto</b><br>255 S. Ridge Road<br>Lake Forest, IL 60045                         | <b>Economic Rights Only</b> | <b>.7686%</b>        | <b>Membership Interest</b> |
| <b>Mollenhour Gross LLC</b><br>11409 Municipal Center Drive<br>Suite 23434<br>Knoxville, TN 37933 | <b>Economic Rights Only</b> | <b>.7400%</b>        | <b>Membership Interest</b> |
| <b>Shari Cambronne</b><br>4590 Helmo Avenue North<br>Oakdale, MN 55128                            | <b>Economic Rights Only</b> | <b>.1260%</b>        | <b>Membership Interest</b> |

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the **Manager** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date **June 28, 2023**

Signature **/s/ Matthew M. Sandretto**  
**Matthew M. Sandretto**

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court  
Northern District of Illinois**

In re **Byers Holding LLC**

Debtor(s)

Case No.

Chapter

**11**

**VERIFICATION OF CREDITOR MATRIX**

Number of Creditors: **5**

The above-named Debtor(s) hereby verifies that the list of creditors is true and correct to the best of my (our) knowledge.

Date: **June 28, 2023**

**/s/ Matthew M. Sandretto**

**Matthew M. Sandretto/Manager**

Signer/Title



Bank of America  
Bank of America Corporate Center  
100 North Tryon Street  
Charlotte, NC 28255

ColorArt LLC  
Mary Kate Hogan  
General Counsel  
101 Workman Court  
Eureka, MO 63025

Internal Revenue Service  
Centralized Insolvency Operations  
Post Box 7346  
Philadelphia, PA 19101-7346

Matthew M. Sandretto  
255 S. Ridge Road  
Lake Forest, IL 60045

Office of the US Trustee  
219 S. Dearborn Street  
Room 873  
Chicago, IL 60604

**United States Bankruptcy Court  
Northern District of Illinois**

In re **Byers Holding LLC**

Debtor(s)

Case No.  
Chapter

**11**

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Byers Holding LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

**Master Marketing Group, LLC**  
**3600 Torrey Pines Boulevard**  
**Sarasota, FL 34240**

☐ None [*Check if applicable*]

**June 28, 2023**

Date

**/s/ William S. Hackney**

**William S. Hackney**

Signature of Attorney or Litigant  
Counsel for **Byers Holding LLC**  
**Bryan Cave Leighton Paisner LLP**  
**161 North Clark Street**  
**Suite 4300**  
**Chicago, IL 60601-3315**  
**(312) 602-5000 Fax:(312) 602-5050**  
**william.hackney@bclplaw.com**

# Holding Company

## Balance Sheet

As of 1 June 2023

|   | <u>Total</u>                    |
|---|---------------------------------|
| <b>ASSETS</b>                                   |                                 |
| Current Assets                                  |                                 |
| Bank Accounts                                   |                                 |
| 110000 Byers Holding LLC (2497)                 | 4,670.00                        |
| Total Bank Accounts                             | <u>\$ 4,670.00</u>              |
| Other Current Assets                            |                                 |
| 120001 Due from Michigan Dept. of Treasury      | 8,280.00                        |
| Uncategorized Asset                             | 0.00                            |
| Total Other Current Assets                      | <u>\$ 8,280.00</u>              |
| Total Current Assets                            | <u>\$ 12,950.00</u>             |
| Other Assets                                    |                                 |
| 130001 Due from Byers Operating LLC             | 64,355.98                       |
| 130002 Due from Elections Operating LLC         | 963,096.43                      |
| 130003 Due from Creekside Operating LLC         | 547,955.97                      |
| 140001 Investment in Byers Operating LLC        | -177,352.91                     |
| 140002 Investment in Elections Operating LLC    | -2,679,943.26                   |
| 140003 Investment in Creekside Operating LLC    | -402,706.53                     |
| Total Other Assets                              | <u>\$ (1,684,594.32)</u>        |
| <b>TOTAL ASSETS</b>                             | <u><b>\$ (1,671,644.32)</b></u> |
| <b>LIABILITIES AND EQUITY</b>                   |                                 |
| Liabilities                                     |                                 |
| Current Liabilities                             |                                 |
| Accounts Payable                                |                                 |
| 210000 Accounts Payable (A/P)                   | 0.00                            |
| Total Accounts Payable                          | <u>\$ 0.00</u>                  |
| Total Current Liabilities                       | <u>\$ 0.00</u>                  |
| Long-Term Liabilities                           |                                 |
| 150001 Due to ColorArt LLC                      | 28,429.00                       |
| Total Long-Term Liabilities                     | <u>\$ 28,429.00</u>             |
| Total Liabilities                               | <u>\$ 28,429.00</u>             |
| Equity  |                                 |
| 300000 Owners' Capital Accounts                 |                                 |
| 300101 Matthew Sandretto - Capital Contribution | 29,300.00                       |
| 300102 Matthew Sandretto - Accumulated Earnings | -255,913.34                     |
| 300103 Matthew Sandretto - Profit Distributions | -61,887.89                      |
| 300104 Matthew Sandretto - Tax Distributions    | -14,663.95                      |
| 300201 Jeffrey Payne - Capital Contribution     | 25,000.00                       |
| 300202 Jeffrey Payne - Accumulated Earnings     | -79,710.71                      |
| 300203 Jeffrey Payne - Profit Distributions     | -21,270.43                      |
| 300204 Jeffrey Payne - Tax Distributions        | -2,574.28                       |
| 300301 Keith Kowal - Capital Contribution       | 50,000.00                       |

|   |                          |
|---|--------------------------|
| 300302 Keith Kowal - Accumulated Earnings     | -41,953.00               |
| 300303 Keith Kowal - Profit Distributions     | -9,554.54                |
| 300304 Keith Kowal - Tax Distributions        | -2,920.78                |
| 300401 Shari Cambronne - Capital Contribution | 50,000.00                |
| 300402 Shari Cambronne - Accumulated Earnings | -41,953.01               |
| 300403 Shari Cambronne - Profit Distributions | -9,554.54                |
| 300404 Shari Cambronne - Tax Distributions    | -2,920.78                |
| 300501 JMM BYER, LLC - Capital Contribution   | 500,000.00               |
| 300502 JMM BYER, LLC - Accumulated Earnings   | -123,195.34              |
| 300503 JMM BYER, LLC - Profit Distributions   | -28,282.30               |
| 300504 JMM BYER, LLC - Tax Distributions      | -8,352.88                |
| 300601 DEG BYMER, LLC - Capital Contribution  | 500,000.00               |
| 300602 DEG BYMER, LLC - Accumulated Earnings  | -123,195.35              |
| 300603 DEG BYMER, LLC - Profit Distributions  | -28,282.30               |
| 300604 DEG BYMER, LLC - Tax Distributions     | -8,352.88                |
| 300701 JAL Equity / Master Marketing          | 500,000.00               |
| Total 300000 Owners' Capital Accounts         | <b>\$ 789,761.70</b>     |
| 320000 Retained Earnings                      | \$ (2,489,835.02)        |
| Total Equity                                  | <b>\$ (1,700,073.32)</b> |
| TOTAL LIABILITIES AND EQUITY                  | <b>\$ (1,671,644.32)</b> |

**Holding Company**  
**Profit and Loss**  
January 1 - June 1, 2023

|                            | <u>Total</u>     |
|----------------------------|------------------|
| Income                     |                  |
| Total Income               |                  |
| Gross Profit               | <u>\$ 0.00</u>   |
| Expenses                   |                  |
| 611000 Bank Charges & Fees | 96.00            |
| Total Expenses             | <u>\$ 96.00</u>  |
| Net Operating Income       | <u>-\$ 96.00</u> |
| Net Income                 | <u>-\$ 96.00</u> |

**Holding Company**  
**Statement of Cash Flows**  
January 1 - June 1, 2023

|   | <u>Total</u>       |
|---|--------------------|
| <b>OPERATING ACTIVITIES</b>   |                    |
| Net Income  | -96.00             |
| Adjustments to reconcile Net Income to Net Cash provided by operations: |                    |
| Net cash provided by operating activities                               | <u>-\$ 96.00</u>   |
| Net cash increase for period  | <u>-\$ 96.00</u>   |
| Cash at beginning of period   | 4,766.00           |
| Cash at end of period   | <u>\$ 4,670.00</u> |



|  |  |   |                             |  |                             |
|--|--|---|-----------------------------|--|-----------------------------|
| <b>Form 1065</b><br>Department of the Treasury<br>Internal Revenue Service   |  | <b>U.S. Return of Partnership Income</b><br>For calendar year 2022, or tax year beginning _____, ending _____<br><b>Go to <a href="http://www.irs.gov/Form1065">www.irs.gov/Form1065</a> for instructions and the latest information.</b> |                             | OMB No. 1545-0123<br><b>2022</b>                             |                             |
| <b>A</b> Principal business activity<br><br><b>PRINTING</b>  |  | Name of partnership<br><b>BYERS HOLDING LLC</b>   |                             | <b>D</b> Employer identification number<br><b>**-***3661</b> |                             |
| <b>B</b> Principal product or service<br><br><b>VOTING BALLOTS</b>   |  | Number, street, and room or suite no. If a P.O. box, see instructions.<br><b>1175 DAVIS RD</b>  |                             | <b>E</b> Date business started<br><b>01/01/2018</b>          |                             |
| <b>C</b> Business code number<br><b>323100</b>   |  | City or town, state or province, country, and ZIP or foreign postal code<br><b>ELGIN IL 60123</b>   |                             | <b>F</b> Total assets (see instr.)<br><b>\$ 5,565,042.</b>   |                             |
| <b>G</b> Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return  |  |   |                             |  |                             |
| <b>H</b> Check accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____   |  |   |                             |  |                             |
| <b>I</b> Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year <span style="float: right;"><b>6</b></span>   |  |   |                             |  |                             |
| <b>J</b> Check if Schedules C and M-3 are attached <input type="checkbox"/>  |  |   |                             |  |                             |
| <b>K</b> Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes   |  |   |                             |  |                             |
| <b>Caution:</b> Include <b>only</b> trade or business income and expenses on lines 1a through 22 below. See instructions for more information.   |  |   |                             |  |                             |
| <b>Income</b>  | <b>1 a</b> Gross receipts or sales   |   | <b>1a</b> <b>3,927,786.</b> |  |                             |
|  | <b>b</b> Returns and allowances  |   | <b>1b</b>                   |  |                             |
|  | <b>c</b> Balance. Subtract line 1b from line 1a  |   |                             |  | <b>1c</b> <b>3,927,786.</b> |
|  | <b>2</b> Cost of goods sold (attach Form 1125-A)   |   |                             |  | <b>2</b> <b>2,525,290.</b>  |
|  | <b>3</b> Gross profit. Subtract line 2 from line 1c  |   |                             |  | <b>3</b> <b>1,402,496.</b>  |
|  | <b>4</b> Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)    |   |                             |  | <b>4</b>                    |
|  | <b>5</b> Net farm profit (loss) (attach Schedule F (Form 1040))                                    |   |                             |  | <b>5</b>                    |
|  | <b>6</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)                       |   |                             |  | <b>6</b> <b>2,950.</b>      |
| <b>7</b> Other income (loss) (attach statement)  |  |   |                             | <b>7</b>   |                             |
| <b>8</b> <b>Total income (loss).</b> Combine lines 3 through 7   |  |   |                             | <b>8</b> <b>1,405,446.</b>                                   |                             |
| <b>Deductions (see instructions for limitations)</b>   | <b>9</b> Salaries and wages (other than to partners) (less employment credits)                     |   |                             |  | <b>9</b> <b>330,351.</b>    |
|  | <b>10</b> Guaranteed payments to partners  |   |                             |  | <b>10</b> <b>120,632.</b>   |
|  | <b>11</b> Repairs and maintenance  |   |                             |  | <b>11</b> <b>212,538.</b>   |
|  | <b>12</b> Bad debts  |   |                             |  | <b>12</b>                   |
|  | <b>13</b> Rent   |   |                             |  | <b>13</b> <b>309,101.</b>   |
|  | <b>14</b> Taxes and licenses <b>SEE STATEMENT 1</b>  |   |                             |  | <b>14</b> <b>169,525.</b>   |
|  | <b>15</b> Interest (see instructions)  |   |                             |  | <b>15</b>                   |
|  | <b>16 a</b> Depreciation (if required, attach Form 4562)   |   | <b>16a</b> <b>91,580.</b>   |  |                             |
|  | <b>b</b> Less depreciation reported on Form 1125-A and elsewhere on return                         |   | <b>16b</b>                  |  | <b>16c</b> <b>91,580.</b>   |
|  | <b>17</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> )                                |   |                             |  | <b>17</b>                   |
|  | <b>18</b> Retirement plans, etc.   |   |                             |  | <b>18</b> <b>16,516.</b>    |
| <b>19</b> Employee benefit programs  |  |   |                             | <b>19</b>  |                             |
| <b>20</b> Other deductions (attach statement) <b>SEE STATEMENT 2</b>   |  |   |                             | <b>20</b> <b>1,193,403.</b>                                  |                             |
| <b>21</b> <b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20  |  |   |                             | <b>21</b> <b>2,443,646.</b>                                  |                             |
| <b>22</b> <b>Ordinary business income (loss).</b> Subtract line 21 from line 8   |  |   |                             | <b>22</b> <b>-1,038,200.</b>                                 |                             |
| <b>Tax and Payment</b>   | <b>23</b> Interest due under the look-back method-completed long-term contracts (attach Form 8697) |   |                             |  | <b>23</b>                   |
|  | <b>24</b> Interest due under the look-back method-income forecast method (attach Form 8866)        |   |                             |  | <b>24</b>                   |
|  | <b>25</b> BBA AAR imputed underpayment (see instructions)  |   |                             |  | <b>25</b>                   |
|  | <b>26</b> Other taxes (see instructions)   |   |                             |  | <b>26</b>                   |
|  | <b>27</b> <b>Total balance due.</b> Add lines 23 through 26  |   |                             |  | <b>27</b>                   |
|  | <b>28</b> Payment (see instructions)   |   |                             |  | <b>28</b>                   |
|  | <b>29</b> <b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed                |   |                             |  | <b>29</b>                   |
|  | <b>30</b> <b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment                 |   |                             |  | <b>30</b>                   |
| <b>Sign Here</b><br>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.<br><br>Signature of partner or limited liability company member _____ Date _____ |  | May the IRS discuss this return with the preparer shown below?<br>See instr. <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  |                             |  |                             |
| <b>Paid Preparer Use Only</b><br>Print/Type preparer's name<br><b>PETER T. SCHIMMEL</b>  |  | Preparer's signature<br>_____   |                             | Date<br><b>05/17/23</b>                                      |                             |
| Firm's name<br><b>HEGRE, MCMAHON &amp; SCHIMMEL, LLC</b>   |  | Firm's EIN<br><b>** - ***0334</b>   |                             | PTIN<br><b>P00024655</b>                                     |                             |
| Firm's address<br><b>600 ENTERPRISE DRIVE, STE 109<br/>OAK BROOK, IL 60523</b>   |  | Phone no. <b>312.345.6200</b>   |                             |  |                             |

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BYERS HOLDING LLC

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**Schedule B Other Information**

|   |            |           |
|---|------------|-----------|
| <b>1</b> What type of entity is filing this return? Check the applicable box:   | <b>Yes</b> | <b>No</b> |
| <b>a</b> <input type="checkbox"/> Domestic general partnership                  |            |           |
| <b>b</b> <input type="checkbox"/> Domestic limited partnership                  |            |           |
| <b>c</b> <input checked="" type="checkbox"/> Domestic limited liability company |            |           |
| <b>d</b> <input type="checkbox"/> Domestic limited liability partnership        |            |           |
| <b>e</b> <input type="checkbox"/> Foreign partnership                           |            |           |
| <b>f</b> <input type="checkbox"/> Other   |            |           |

  

|   |            |           |
|---|------------|-----------|
| <b>2</b> At the end of the tax year:  | <b>Yes</b> | <b>No</b> |
| <b>a</b> Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership ..... |            | <b>X</b>  |
| <b>b</b> Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership .....   |            | <b>X</b>  |

  

|  |            |           |
|--|------------|-----------|
| <b>3</b> At the end of the tax year, did the partnership:  | <b>Yes</b> | <b>No</b> |
| <b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below ..... |            | <b>X</b>  |

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage Owned in Voting Stock |
|-------------------------|--|--------------------------------|---------------------------------------|
|                         |  |                                |                                       |
|                         |  |                                |                                       |
|                         |  |                                |                                       |
|                         |  |                                |                                       |
|                         |  |                                |                                       |

  

|  |            |           |
|--|------------|-----------|
| <b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below ..... | <b>Yes</b> | <b>No</b> |
|  |            | <b>X</b>  |

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|----------------------|------------------------------|--|
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |

  

|   |            |           |
|---|------------|-----------|
| <b>4</b> Does the partnership satisfy <b>all four</b> of the following conditions?  | <b>Yes</b> | <b>No</b> |
| <b>a</b> The partnership's total receipts for the tax year were less than \$250,000.  |            |           |
| <b>b</b> The partnership's total assets at the end of the tax year were less than \$ 1 million.   |            |           |
| <b>c</b> Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.   |            |           |
| <b>d</b> The partnership is not filing and is not required to file Schedule M-3 .....<br>If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1. | <b>X</b>   |           |

  

|  |            |           |
|--|------------|-----------|
| <b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? ..... | <b>Yes</b> | <b>No</b> |
|  |            | <b>X</b>  |

  

|  |            |           |
|--|------------|-----------|
| <b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? ..... | <b>Yes</b> | <b>No</b> |
|  |            | <b>X</b>  |

  

|   |            |           |
|---|------------|-----------|
| <b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? ..... | <b>Yes</b> | <b>No</b> |
|   |            | <b>X</b>  |

  

|  |            |           |
|--|------------|-----------|
| <b>8</b> At any time during calendar year 2022, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ..... | <b>Yes</b> | <b>No</b> |
|  |            | <b>X</b>  |

  

|   |            |           |
|---|------------|-----------|
| <b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions ..... | <b>Yes</b> | <b>No</b> |
|   |            | <b>X</b>  |

  

|   |            |           |
|---|------------|-----------|
| <b>10 a</b> Is the partnership making, or had it previously made (and not revoked), a sec. 754 election? See instr. for details regarding a sec. 754 election ...   | <b>Yes</b> | <b>No</b> |
|   |            | <b>X</b>  |
| <b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions .....  |            | <b>X</b>  |
| <b>c</b> Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instruction ..... |            | <b>X</b>  |

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BYERS HOLDING LLC

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**Schedule B Other Information (continued)**

|  | Yes | No       |
|--|-----|----------|
| <b>11</b> Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>   |     |          |
| <b>12</b> At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?  |     | <b>X</b> |
| <b>13</b> If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions   |     |          |
| <b>14</b> Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership  |     | <b>X</b> |
| <b>15</b> Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return   |     |          |
| <b>16 a</b> Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions  |     | <b>X</b> |
| <b>b</b> If "Yes," did you or will you file required Form(s) 1099?   |     |          |
| <b>17</b> Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return   |     |          |
| <b>18</b> Enter the number of partners that are foreign governments under section 892  |     |          |
| <b>19</b> During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?  |     | <b>X</b> |
| <b>20</b> Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938  |     | <b>X</b> |
| <b>21</b> Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)?  |     | <b>X</b> |
| <b>22</b> During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions<br>If "Yes," enter the total amount of the disallowed deductions \$   |     | <b>X</b> |
| <b>23</b> Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions  |     | <b>X</b> |
| <b>24</b> Does the partnership satisfy one or more of the following? See instructions<br><b>a</b> The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.<br><b>b</b> The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the partnership has business interest expense.<br><b>c</b> The partnership is a tax shelter (see instructions) and the partnership has business interest expense.<br>If "Yes" to any, complete and attach Form 8990. |     | <b>X</b> |
| <b>25</b> Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund?<br>If "Yes," enter the amount from Form 8996, line 15 \$  |     | <b>X</b> |
| <b>26</b> Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership<br>Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.   |     |          |
| <b>27</b> At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8?  |     | <b>X</b> |
| <b>28</b> Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions.<br>Percentage: By vote By value  |     | <b>X</b> |
| <b>29</b> Reserved for future use  |     |          |
| <b>30</b> Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions<br>If "Yes," the partnership must complete Sch. B-2 (Form 1065). Enter the total from Sch. B-2, Part III, line 3<br>If "No," complete Designation of Partnership Representative below.   |     | <b>X</b> |

**Designation of Partnership Representative** (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR **MATT SANDRETTO**U.S. address of PR **2439 N. JANSSEN AVENUE  
CHICAGO, IL 60614**U.S. phone number of PR **646-238-0942**

If the PR is an entity, name of the designated individual for the PR

U.S. address of designated individual

U.S. phone number of designated individual

| Schedule K Partners' Distributive Share Items |                                     |  |        | Total amount            |  |
|---|-------------------------------------|--|--------|-------------------------|--|
| Income (Loss)                                 | 1                                   | Ordinary business income (loss) (page 1, line 22)  | 1      | -1,038,200.             |  |
|   | 2                                   | Net rental real estate income (loss) (attach Form 8825)  | 2      |                         |  |
|   | 3a                                  | Other gross rental income (loss)   | 3a     |                         |  |
|   | b                                   | Expenses from other rental activities (attach statement)   | 3b     |                         |  |
|   | c                                   | Other net rental income (loss). Subtract line 3b from line 3a  | 3c     |                         |  |
|   | 4                                   | Guaranteed payments: a Services 4a 120,632. b Capital 4b   | 4c     | 120,632.                |  |
|   | c                                   | Total. Add lines 4a and 4b   | 4c     |                         |  |
|   | 5                                   | Interest income  | 5      |                         |  |
|   | 6                                   | Dividends and dividend equivalents: a Ordinary dividends   | 6a     |                         |  |
|   | b                                   | Qualified dividends 6b   | c      | Dividend equivalents 6c |  |
|   | 7                                   | Royalties  | 7      |                         |  |
| Deductions                                    | 8                                   | Net short-term capital gain (loss) (attach Schedule D (Form 1065))   | 8      |                         |  |
|   | 9a                                  | Net long-term capital gain (loss) (attach Schedule D (Form 1065))  | 9a     |                         |  |
|   | b                                   | Collectibles (28%) gain (loss)   | 9b     |                         |  |
|   | c                                   | Unrecaptured section 1250 gain (attach statement)  | 9c     |                         |  |
| Self-Employment                               | 10                                  | Net section 1231 gain (loss) (attach Form 4797)  | 10     |                         |  |
|   | 11                                  | Other income (loss) (see instructions) Type  | 11     |                         |  |
|   | 12                                  | Section 179 deduction (attach Form 4562)   | 12     |                         |  |
|   | 13a                                 | Contributions  | 13a    |                         |  |
| Credits                                       | b                                   | Investment interest expense  | 13b    |                         |  |
|   | c                                   | Section 59(e)(2) expenditures: (1) Type (2) Amount   | 13c(2) |                         |  |
|   | d                                   | Other deductions (see instructions) Type SEE STATEMENT 3   | 13d    | 170,966.                |  |
|   | 14a                                 | Net earnings (loss) from self-employment   | 14a    | 99,809.                 |  |
| Alternative Minimum Tax (AMT) items           | b                                   | Gross farming or fishing income  | 14b    |                         |  |
|   | c                                   | Gross nonfarm income   | 14c    | 28,050.                 |  |
|   | 15a                                 | Low-income housing credit (section 42(j)(5))   | 15a    |                         |  |
|   | b                                   | Low-income housing credit (other)  | 15b    |                         |  |
|   | c                                   | Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)   | 15c    |                         |  |
|   | d                                   | Other rental real estate credits (see instructions) Type   | 15d    |                         |  |
| Inter-national                                | e                                   | Other rental credits (see instructions) Type   | 15e    |                         |  |
|   | f                                   | Other credits (see instructions) Type  | 15f    |                         |  |
| Other Information                             | 16                                  | Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance <input type="checkbox"/> |        |                         |  |
|   | 17a                                 | Post-1986 depreciation adjustment  | 17a    |                         |  |
|   | b                                   | Adjusted gain or loss  | 17b    |                         |  |
|   | c                                   | Depletion (other than oil and gas)   | 17c    |                         |  |
|   | d                                   | Oil, gas, and geothermal properties - gross income   | 17d    |                         |  |
|   | e                                   | Oil, gas, and geothermal properties - deductions   | 17e    |                         |  |
|   | f                                   | Other AMT items (attach statement)   | 17f    |                         |  |
| Other Information                             | 18a                                 | Tax-exempt interest income   | 18a    |                         |  |
|   | b                                   | Other tax-exempt income  | 18b    |                         |  |
|   | c                                   | Nondeductible expenses SEE STATEMENT 4   | 18c    | 2,428.                  |  |
|   | 19a                                 | Distributions of cash and marketable securities  | 19a    |                         |  |
|   | b                                   | Distributions of other property  | 19b    |                         |  |
|   | 20a                                 | Investment income  | 20a    |                         |  |
|   | b                                   | Investment expenses  | 20b    |                         |  |
|   | c                                   | Other items and amounts (attach statement) STMT 5  |        |                         |  |
| 21  | Total foreign taxes paid or accrued | 21   |        |                         |  |

**Analysis of Net Income (Loss) per Return**

|  |               |                          |                            |                  |                         |                    |             |
|--|---------------|--------------------------|----------------------------|------------------|-------------------------|--------------------|-------------|
| 1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 21 |               |                          |                            |                  |                         | 1                  | -1,088,534. |
| 2 Analysis by partner type:  | (i) Corporate | (ii) Individual (active) | (iii) Individual (passive) | (iv) Partnership | (v) Exempt Organization | (vi) Nominee/Other |             |
| a General partners   |               |                          |                            |                  |                         |                    |             |
| b Limited partners   | -1,164,763.   | 90,864.                  | -5,841.                    | -8,794.          |                         |                    |             |

**Schedule L Balance Sheets per Books**

| Assets   | Beginning of tax year |             | End of tax year |             |
|--|-----------------------|-------------|-----------------|-------------|
|  | (a)                   | (b)         | (c)             | (d)         |
| 1 Cash   |                       | 100,574.    |                 | 88,277.     |
| 2a Trade notes and accounts receivable                   |                       |             |                 |             |
| b Less allowance for bad debts                           |                       |             |                 |             |
| 3 Inventories  |                       | 177,742.    |                 | 177,742.    |
| 4 U.S. government obligations                            |                       |             |                 |             |
| 5 Tax-exempt securities                                  |                       |             |                 |             |
| 6 Other current assets (attach statement)                | STATEMENT 6           | 11,569.     |                 | 14,105.     |
| 7a Loans to partners (or persons related to partners)    |                       |             |                 |             |
| b Mortgage and real estate loans                         |                       |             |                 |             |
| 8 Other investments (attach statement)                   |                       |             |                 |             |
| 9a Buildings and other depreciable assets                | 2,759,943.            |             | 2,845,023.      |             |
| b Less accumulated depreciation                          | 2,759,943.            |             | 2,845,023.      |             |
| 10a Depletable assets                                    |                       |             |                 |             |
| b Less accumulated depletion                             |                       |             |                 |             |
| 11 Land (net of any amortization)                        |                       |             |                 |             |
| 12a Intangible assets (amortizable only)                 | 5,476,383.            |             | 5,476,383.      |             |
| b Less accumulated amortization                          | 158,001.              | 5,318,382.  | 200,365.        | 5,276,018.  |
| 13 Other assets (attach statement)                       | STATEMENT 7           | 4,000.      |                 | 8,900.      |
| 14 Total assets  |                       | 5,612,267.  |                 | 5,565,042.  |
| <b>Liabilities and Capital</b>                           |                       |             |                 |             |
| 15 Accounts payable                                      |                       |             |                 |             |
| 16 Mortgages, notes, bonds payable in less than 1 year   |                       |             |                 |             |
| 17 Other current liabilities (attach statement)          | STATEMENT 8           | 20,721.     |                 | 711,339.    |
| 18 All nonrecourse loans                                 |                       |             |                 |             |
| 19a Loans from partners (or persons related to partners) |                       |             |                 |             |
| b Mortgages, notes, bonds payable in 1 year or more      |                       | 7,247,270.  |                 | 7,372,527.  |
| 20 Other liabilities (attach statement)                  |                       |             |                 |             |
| 21 Partners' capital accounts                            |                       | -1,655,724. |                 | -2,518,824. |
| 22 Total liabilities and capital                         |                       | 5,612,267.  |                 | 5,565,042.  |

**Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return**

Note: The partnership may be required to file Schedule M-3. See instructions.

|  |           |  |             |
|--|-----------|--|-------------|
| 1 Net income (loss) per books  | -863,100. | 6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):                         |             |
| 2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize): |           | a Tax-exempt interest \$   |             |
| 3 Guaranteed payments (other than health insurance)  | 100,000.  | 7 Deductions included on Schedule K, lines 1 through 13d, and 21, not charged against book income this year (itemize): |             |
| 4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 21 (itemize):                |           | a Depreciation \$  |             |
| STMT 9 2,428.  |           | STMT 10 327,862.   | 327,862.    |
| a Depreciation \$  |           | 8 Add lines 6 and 7  | 327,862.    |
| b Travel and entertainment \$  | 2,428.    | 9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5                                   | -1,088,534. |
| 5 Add lines 1 through 4  | -760,672. |  |             |

**Schedule M-2 Analysis of Partners' Capital Accounts**

|  |             |   |             |
|--|-------------|---|-------------|
| 1 Balance at beginning of year         | -2,927,646. | 6 Distributions: a Cash                               |             |
| 2 Capital contributed: a Cash          |             | b Property  |             |
| b Property                             |             | 7 Other decreases (itemize):                          |             |
| 3 Net income (loss) (see instructions) | -1,088,534. | STMT 11   | 102,428.    |
| 4 Other increases (itemize):           |             | 8 Add lines 6 and 7                                   | 102,428.    |
| 5 Add lines 1 through 4                | -4,016,180. | 9 Balance at end of year. Subtract line 8 from line 5 | -4,118,608. |

Form **1125-A****Cost of Goods Sold**

(Rev. November 2018)

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.

▶ Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

OMB No. 1545-0123

|                                  |  |   |
|----------------------------------|--|---|
| Name<br><b>BYERS HOLDING LLC</b> |  | Employer identification number<br><b>**-***3661</b> |
| 1                                | Inventory at beginning of year .....   | 177,742.  |
| 2                                | Purchases .....  | 979,966.  |
| 3                                | Cost of labor .....  | 1,411,983.  |
| 4                                | Additional section 263A costs (attach schedule) .....  |   |
| 5                                | Other costs (attach schedule) <b>SEE STATEMENT 12</b> .....  | 133,341.  |
| 6                                | <b>Total.</b> Add lines 1 through 5 .....  | 2,703,032.  |
| 7                                | Inventory at end of year .....   | 177,742.  |
| 8                                | <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions ..... | 2,525,290.  |

**9 a** Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation) ▶ .....

**b** Check if there was a writedown of subnormal goods ..... ▶ ☐

**c** Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ..... ▶ ☐

**d** If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO ..... **9d** .....

**e** If property is produced or acquired for resale, do the rules of Section 263A apply to the entity? See instructions ..... ☐ Yes ☒ No

**f** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ..... ☐ Yes ☒ No  
If "Yes," attach explanation.

For Paperwork Reduction Act Notice, see separate instructions.

Form 1125-A (Rev. 11-2018)



Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property) OTHER 1

OMB No. 1545-0172

**2022**Department of the Treasury  
Internal Revenue ServiceGo to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.Attachment  
Sequence No. **179**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

BYERS HOLDING LLC

\*\*-\*\*\*3661

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            |                  |
| 2  | Total cost of section 179 property placed in service (see instructions)   | 2                            |                  |
| 3  | Threshold cost of section 179 property before reduction in limitation   | 3                            |                  |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 5  | Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions | 5                            |                  |
| 6  | (a) Description of property   | (b) Cost (business use only) | (c) Elected cost |
|    |   |                              |                  |
|    |   |                              |                  |
|    |   |                              |                  |
|    |   |                              |                  |
| 7  | Listed property. Enter the amount from line 29  | 7                            |                  |
| 8  | Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7  | 8                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8   | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2021 Form 4562   | 10                           |                  |
| 11 | Business income limitation. Enter the smaller of business income (not less than zero) or line 5   | 11                           |                  |
| 12 | Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11  | 12                           |                  |
| 13 | Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12   | 13                           |                  |

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

|    |  |    |         |
|----|--|----|---------|
| 14 | Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year | 14 | 91,580. |
| 15 | Property subject to section 168(f)(1) election   | 15 |         |
| 16 | Other depreciation (including ACRS)  | 16 |         |

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

|    |  |    |  |
|----|--|----|--|
| 17 | MACRS deductions for assets placed in service in tax years beginning before 2022   | 17 |  |
| 18 | If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/> |    |  |

**Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

| (a) Classification of property | (b) Month and year placed in service | (c) Basis for depreciation (business/investment use only - see instructions) | (d) Recovery period | (e) Convention | (f) Method | (g) Depreciation deduction |
|--------------------------------|--------------------------------------|--|---------------------|----------------|------------|----------------------------|
| 19a 3-year property            |                                      |  |                     |                |            |                            |
| b 5-year property              |                                      |  |                     |                |            |                            |
| c 7-year property              |                                      |  |                     |                |            |                            |
| d 10-year property             |                                      |  |                     |                |            |                            |
| e 15-year property             |                                      |  |                     |                |            |                            |
| f 20-year property             |                                      |  |                     |                |            |                            |
| g 25-year property             |                                      |  | 25 yrs.             |                | S/L        |                            |
| h Residential rental property  | /                                    |  | 27.5 yrs.           | MM             | S/L        |                            |
|                                | /                                    |  | 27.5 yrs.           | MM             | S/L        |                            |
| i Nonresidential real property | /                                    |  | 39 yrs.             | MM             | S/L        |                            |
|                                | /                                    |  |                     | MM             | S/L        |                            |

**Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

|                |   |  |         |    |     |  |
|----------------|---|--|---------|----|-----|--|
| 20a Class life |   |  |         |    | S/L |  |
| b 12-year      |   |  | 12 yrs. |    | S/L |  |
| c 30-year      | / |  | 30 yrs. | MM | S/L |  |
| d 40-year      | / |  | 40 yrs. | MM | S/L |  |

**Part IV Summary (See instructions.)**

|    |   |    |         |
|----|---|----|---------|
| 21 | Listed property. Enter amount from line 28  | 21 |         |
| 22 | Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21.<br>Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. | 22 | 91,580. |
| 23 | For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs   | 23 |         |

Form 4562 (2022)

BYERS HOLDING LLC

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**Part V Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

| (a)<br>Type of property<br>(list vehicles first) | (b)<br>Date<br>placed in<br>service | (c)<br>Business/<br>investment<br>use percentage | (d)<br>Cost or<br>other basis | (e)<br>Basis for depreciation<br>(business/investment<br>use only) | (f)<br>Recovery<br>period | (g)<br>Method/<br>Convention | (h)<br>Depreciation<br>deduction | (i)<br>Elected<br>section 179<br>cost |
|--|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|
|--|-------------------------------------|--|-------------------------------|--|---------------------------|------------------------------|----------------------------------|---------------------------------------|

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25****26** Property used more than 50% in a qualified business use:

|  |   |   |   |  |  |  |  |  |
|--|---|---|---|--|--|--|--|--|
|  | : | : | % |  |  |  |  |  |
|  | : | : | % |  |  |  |  |  |
|  | : | : | % |  |  |  |  |  |

**27** Property used 50% or less in a qualified business use:

|  |   |   |   |  |  |       |  |  |
|--|---|---|---|--|--|-------|--|--|
|  | : | : | % |  |  | S/L - |  |  |
|  | : | : | % |  |  | S/L - |  |  |
|  | : | : | % |  |  | S/L - |  |  |

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 **28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

|  | (a)<br>Vehicle | (b)<br>Vehicle | (c)<br>Vehicle | (d)<br>Vehicle | (e)<br>Vehicle | (f)<br>Vehicle |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>30</b> Total business/investment miles driven during the year (don't include commuting miles) ..... |                |                |                |                |                |                |
| <b>31</b> Total commuting miles driven during the year ...   |                |                |                |                |                |                |
| <b>32</b> Total other personal (noncommuting) miles driven .....                                       |                |                |                |                |                |                |
| <b>33</b> Total miles driven during the year.<br>Add lines 30 through 32 .....                         |                |                |                |                |                |                |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? .....                      | Yes            | No             | Yes            | No             | Yes            | No             |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....              |                |                |                |                |                |                |
| <b>36</b> Is another vehicle available for personal use? .....   |                |                |                |                |                |                |

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

|  |     |    |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....  | Yes | No |
| <b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners ..... |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? .....   |     |    |
| <b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....   |     |    |
| <b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? .....  |     |    |

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

| (a)<br>Description of costs | (b)<br>Date amortization<br>begins | (c)<br>Amortizable<br>amount | (d)<br>Code<br>section | (e)<br>Amortization<br>period or percentage | (f)<br>Amortization<br>for this year |
|-----------------------------|------------------------------------|------------------------------|------------------------|---|--------------------------------------|
|-----------------------------|------------------------------------|------------------------------|------------------------|---|--------------------------------------|

**42** Amortization of costs that begins during your 2022 tax year:

|  |   |   |  |  |  |
|--|---|---|--|--|--|
|  | : | : |  |  |  |
|  | : | : |  |  |  |

**43** Amortization of costs that began before your 2022 tax year **STMT 13** **43** 370,226.**44** **Total.** Add amounts in column (f). See the instructions for where to report **44** 370,226.

2022 DEPRECIATION AND AMORTIZATION REPORT

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| Asset No. | Description                           | Date Acquired | Method | Life | Conv | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Section 179 Expense | * Reduction In Basis | Basis For Depreciation | Beginning Accumulated Depreciation | Current Sec 179 Expense | Current Year Deduction | Ending Accumulated Depreciation |
|-----------|---------------------------------------|---------------|--------|------|------|----------|--------------------------|------------|---------------------|----------------------|------------------------|------------------------------------|-------------------------|------------------------|---------------------------------|
|           | MACHINERY & EQUIPMENT                 |               |        |      |      |          |                          |            |                     |                      |                        |                                    |                         |                        |                                 |
| 9         | PRINTING MACHINES                     | 05/01/18      | 200DB  | 5.00 | HY   | 17       | 357,000.                 |            |                     | 357,000.             |                        |                                    |                         | 0.                     |                                 |
| 25        | PRINTING MACHINES                     | 04/03/19      | 200DB  | 5.00 | HY   | 17       | 1,200.                   |            |                     | 1,200.               |                        |                                    |                         | 0.                     |                                 |
| 34        | SCREEN TRUEPRESS JET 520              | 01/01/20      | 200DB  | 5.00 | HY   | 17       | 1,254,000.               |            |                     | 1,254,000.           |                        |                                    |                         | 0.                     |                                 |
| 35        | PRINTING MACHINES                     | 07/01/21      | 200DB  | 5.00 | HY   | 17       | 123,584.                 |            |                     | 123,584.             |                        |                                    |                         | 0.                     |                                 |
| 36        | BLUECREST INSERTER                    | 07/01/21      | 200DB  | 5.00 | HY   | 17       | 909,244.                 |            |                     | 909,244.             |                        |                                    |                         | 0.                     |                                 |
| 37        | PRINTING MACHINES                     | 01/20/22      | 200DB  | 5.00 | HY   | 19B      | 4,902.                   |            |                     | 4,902.               |                        |                                    |                         | 4,902.                 |                                 |
| 38        | PRINTING MACHINES                     | 02/22/22      | 200DB  | 5.00 | HY   | 19B      | 4,902.                   |            |                     | 4,902.               |                        |                                    |                         | 4,902.                 |                                 |
| 39        | SCREEN TRUEPRESS JET 520              | 01/18/22      | 200DB  | 5.00 | HY   | 19B      | 17,000.                  |            |                     | 17,000.              |                        |                                    |                         | 17,000.                |                                 |
| 40        | PRINTING MACHINES                     | 03/02/22      | 200DB  | 5.00 | HY   | 19B      | 7,000.                   |            |                     | 7,000.               |                        |                                    |                         | 7,000.                 |                                 |
| 41        | PRINTING MACHINES                     | 08/01/22      | 200DB  | 5.00 | HY   | 19B      | 44,000.                  |            |                     | 44,000.              |                        |                                    |                         | 44,000.                |                                 |
| 42        | PRINTING MACHINES                     | 08/01/22      | 200DB  | 5.00 | HY   | 19B      | 2,999.                   |            |                     | 2,999.               |                        |                                    |                         | 2,999.                 |                                 |
| 43        | PRINTING MACHINES                     | 08/01/22      | 200DB  | 5.00 | HY   | 19B      | 2,999.                   |            |                     | 2,999.               |                        |                                    |                         | 2,999.                 |                                 |
| 44        | PRINTING MACHINES                     | 09/01/22      | 200DB  | 5.00 | HY   | 19B      | 2,878.                   |            |                     | 2,878.               |                        |                                    |                         | 2,878.                 |                                 |
| 45        | PRINTING MACHINES                     | 06/01/22      | 200DB  | 5.00 | HY   | 19B      | 4,900.                   |            |                     | 4,900.               |                        |                                    |                         | 4,900.                 |                                 |
|           | * OTHER TOTAL - MACHINERY & EQUIPMENT |               |        |      |      |          | 2,736,608.               |            |                     | 2,736,608.           | 0.                     | 0.                                 |                         | 91,580.                | 0.                              |
|           | TRANSPORTATION EQUIPMENT              |               |        |      |      |          |                          |            |                     |                      |                        |                                    |                         |                        |                                 |
| 11        | DELIVERY VAN                          | 07/19/18      | 200DB  | 5.00 | HY   | 17       | 15,840.                  |            |                     | 15,840.              |                        |                                    |                         | 0.                     |                                 |

228111 04-01-22

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2022 DEPRECIATION AND AMORTIZATION REPORT

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| Asset No. | Description                                 | Date Acquired | Method | Life | Conv | Line No. | Unadjusted Cost Or Basis | Bus % Excl | Section 179 Expense | * Reduction In Basis | Basis For Depreciation | Beginning Accumulated Depreciation | Current Sec 179 Expense | Current Year Deduction | Ending Accumulated Depreciation |
|-----------|---|---------------|--------|------|------|----------|--------------------------|------------|---------------------|----------------------|------------------------|------------------------------------|-------------------------|------------------------|---------------------------------|
| 24        | (D)TOYOTA CAMRY 2008                        | 04/15/19      | 200DB  | 5.00 | HY   | 17       | 6,500.                   |            |                     | 6,500.               |                        |                                    |                         | 0.                     |                                 |
| 26        | DELIVERY VAN                                | 04/01/19      | 200DB  | 5.00 | HY   | 17       | 16,200.                  |            |                     | 16,200.              |                        |                                    |                         | 0.                     |                                 |
| 27        | PRINTING MACHINES                           | 04/01/19      | 200DB  | 5.00 | HY   | 17       | 76,375.                  |            |                     | 76,375.              |                        |                                    |                         | 0.                     |                                 |
|           | * OTHER TOTAL -<br>TRANSPORTATION EQUIPMENT |               |        |      |      |          | 114,915.                 |            |                     | 114,915.             | 0.                     | 0.                                 |                         | 0.                     | 0.                              |
|           | INTANGIBLES                                 |               |        |      |      |          |                          |            |                     |                      |                        |                                    |                         |                        |                                 |
| 1         | GOODWILL                                    | 02/23/18      | 197    | 180M |      | 43       | 1,000,000.               |            |                     |                      | 1,000,000.             | 255,557.                           |                         | 66,667.                | 322,224.                        |
| 2         | CUSTOMER LIST                               | 02/23/18      | 197    | 180M |      | 43       | 200,000.                 |            |                     |                      | 200,000.               | 51,110.                            |                         | 13,333.                | 64,443.                         |
| 3         | BUSINESS NAME                               | 02/23/18      | 197    | 180M |      | 43       | 100,000.                 |            |                     |                      | 100,000.               | 25,557.                            |                         | 6,667.                 | 32,224.                         |
| 4         | DEFERRED FINANCING COSTS                    | 02/23/18      | 461    | 120M |      | 43       | 42,361.                  |            |                     |                      | 42,361.                | 16,238.                            |                         | 4,236.                 | 20,474.                         |
| 5         | GOODWILL                                    | 05/01/18      | 197    | 180M |      | 43       | 3,263,000.               |            |                     |                      | 3,263,000.             | 896,288.                           |                         | 217,533.               | 1,113,821.                      |
| 6         | CUSTOMER LIST                               | 05/01/18      | 197    | 180M |      | 43       | 1,000.                   |            |                     |                      | 1,000.                 | 245.                               |                         | 67.                    | 312.                            |
| 7         | COVENANT-NOT-TO COMPETE                     | 05/01/18      | 197    | 180M |      | 43       | 100,000.                 |            |                     |                      | 100,000.               | 24,445.                            |                         | 6,667.                 | 31,112.                         |
| 8         | BUSINESS NAME                               | 05/01/18      | 197    | 180M |      | 43       | 1,000.                   |            |                     |                      | 1,000.                 | 245.                               |                         | 67.                    | 312.                            |
| 10        | DEFERRED FINANCING COSTS                    | 05/01/18      | 461    | 120M |      | 43       | 98,312.                  |            |                     |                      | 98,312.                | 36,047.                            |                         | 9,831.                 | 45,878.                         |
| 28        | GOODWILL                                    | 04/01/19      | 197    | 180M |      | 43       | 654,925.                 |            |                     |                      | 654,925.               | 120,070.                           |                         | 43,662.                | 163,732.                        |
| 29        | BUSINESS NAME                               | 04/01/19      | 197    | 180M |      | 43       | 1,000.                   |            |                     |                      | 1,000.                 | 184.                               |                         | 67.                    | 251.                            |
| 30        | CUSTOMER LIST                               | 04/01/19      | 197    | 180M |      | 43       | 1,000.                   |            |                     |                      | 1,000.                 | 184.                               |                         | 67.                    | 251.                            |
| 31        | COVENANT-NOT-TO COMPETE                     | 04/01/19      | 197    | 180M |      | 43       | 500.                     |            |                     |                      | 500.                   | 91.                                |                         | 33.                    | 124.                            |

228111 04-01-22

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

[illegible]

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

Attachment  
Sequence No. **27**

\*\*-\*\*\*3661

1a

1b

1c

## 18a

18b



|  |  |                                      |                                  |            |            |
|--|--|--------------------------------------|----------------------------------|------------|------------|
| <b>Part III</b> Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255 (see instructions)                         |  | (b) Date acquired<br>(mo., day, yr.) | (c) Date sold<br>(mo., day, yr.) |            |            |
| 19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:  |  |                                      |                                  |            |            |
| A TOYOTA CAMRY 2008  |  | 041519                               | 070122                           |            |            |
| B  |  |                                      |                                  |            |            |
| C  |  |                                      |                                  |            |            |
| D  |  |                                      |                                  |            |            |
| These columns relate to the properties on lines 19A through 19D.   |  | Property A                           | Property B                       | Property C | Property D |
| 20   | Gross sales price (Note: See line 1a before completing.)   | 20 2,950.                            |                                  |            |            |
| 21   | Cost or other basis plus expense of sale   | 21 6,500.                            |                                  |            |            |
| 22   | Depreciation (or depletion) allowed or allowable   | 22 6,500.                            |                                  |            |            |
| 23   | Adjusted basis. Subtract line 22 from line 21  | 23 0.                                |                                  |            |            |
| 24   | Total gain. Subtract line 23 from line 20  | 24 2,950.                            |                                  |            |            |
| 25 If section 1245 property:   |  |                                      |                                  |            |            |
| a  | Depreciation allowed or allowable from line 22   | 25a 6,500.                           |                                  |            |            |
| b  | Enter the smaller of line 24 or 25a  | 25b 2,950.                           |                                  |            |            |
| 26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291. |  |                                      |                                  |            |            |
| a  | Additional depreciation after 1975   | 26a                                  |                                  |            |            |
| b  | Applicable percentage multiplied by the smaller of line 24 or line 26a   | 26b                                  |                                  |            |            |
| c  | Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e                           | 26c                                  |                                  |            |            |
| d  | Additional depreciation after 1969 and before 1976   | 26d                                  |                                  |            |            |
| e  | Enter the smaller of line 26c or 26d   | 26e                                  |                                  |            |            |
| f  | Section 291 amount (corporations only)   | 26f                                  |                                  |            |            |
| g  | Add lines 26b, 26e, and 26f  | 26g                                  |                                  |            |            |
| 27 If section 1252 property: Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.       |  |                                      |                                  |            |            |
| a  | Soil, water, and land clearing expenses  | 27a                                  |                                  |            |            |
| b  | Line 27a multiplied by applicable percentage   | 27b                                  |                                  |            |            |
| c  | Enter the smaller of line 24 or 27b  | 27c                                  |                                  |            |            |
| 28 If section 1254 property:   |  |                                      |                                  |            |            |
| a  | Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion | 28a                                  |                                  |            |            |
| b  | Enter the smaller of line 24 or 28a  | 28b                                  |                                  |            |            |
| 29 If section 1255 property:   |  |                                      |                                  |            |            |
| a  | Applicable percentage of payments excluded from income under section 126   | 29a                                  |                                  |            |            |
| b  | Enter the smaller of line 24 or 29a  | 29b                                  |                                  |            |            |

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

|    |   |    |        |
|----|---|----|--------|
| 30 | Total gains for all properties. Add property columns A through D, line 24   | 30 | 2,950. |
| 31 | Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13  | 31 | 2,950. |
| 32 | Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6 | 32 |        |

|  |   |                 |                        |
|--|---|-----------------|------------------------|
| <b>Part IV</b> Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (see instructions) |   | (a) Section 179 | (b) Section 280F(b)(2) |
| 33   | Section 179 expense deduction or depreciation allowable in prior years                    | 33              |                        |
| 34   | Recomputed depreciation. See instructions   | 34              |                        |
| 35   | Recapture amount. Subtract line 34 from line 33. See the instructions for where to report | 35              |                        |

**Form 8990**  
(Rev. December 2022)  
Department of the Treasury  
Internal Revenue Service

# **Limitation on Business Interest Expense Under Section 163(j)**

OMB No. 1545-0123

Attach to your tax return.

Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

|  |  |
|--|--|
| Taxpayer name(s) shown on tax return<br><b>BYERS HOLDING LLC</b> | Identification number<br><b>** - ***3661</b> |
|--|--|

**A** If Form 8990 relates to an information return for a foreign entity (for example, Form 5471), enter:

Name of foreign entity \_\_\_\_\_  
Employer identification number, if any \_\_\_\_\_  
Reference ID number \_\_\_\_\_

**B** Is the foreign entity a CFC group member? See instructions ☐ Yes ☐ No

**C** Is this Form 8990 filed by the specified group parent for an entire CFC group? See instructions ☐ Yes ☐ No

**D** Has a CFC or a CFC group made a safe harbor election? If yes, see instructions for which lines of Form 8990 to complete ☐ Yes ☐ No

## **Part I Computation of Allowable Business Interest Expense**

Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to section 163(j).

### **Section I - Business Interest Expense**

|   |          |                 |                 |
|---|----------|-----------------|-----------------|
| <b>1</b> Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation ..... | <b>1</b> | <b>150,334.</b> |                 |
| <b>2</b> Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) .....                             | <b>2</b> |                 |                 |
| <b>3</b> Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) .....            | <b>3</b> |                 |                 |
| <b>4</b> Floor plan financing interest expense. See instructions .....  | <b>4</b> |                 |                 |
| <b>5 Total business interest expense.</b> Add lines 1 through 4 .....   | <b>5</b> |                 | <b>150,334.</b> |

### **Section II - Adjusted Taxable Income**

#### **Tentative Taxable Income**

|   |          |                    |
|---|----------|--------------------|
| <b>6 Tentative taxable income.</b> See instructions ..... | <b>6</b> | <b>-1,209,166.</b> |
|---|----------|--------------------|

#### **Additions** (adjustments to be made if amounts are taken into account on line 6)

|  |           |                 |                 |
|--|-----------|-----------------|-----------------|
| <b>7</b> Any item of loss or deduction that is not properly allocable to a trade or business of the taxpayer. See instructions ..... | <b>7</b>  |                 |                 |
| <b>8</b> Any business interest expense not from a pass-through entity. See instr. ....   | <b>8</b>  | <b>150,334.</b> |                 |
| <b>9</b> Amount of any net operating loss deduction under section 172 .....  | <b>9</b>  |                 |                 |
| <b>10</b> Amount of any qualified business income deduction allowed under section 199A .....   | <b>10</b> |                 |                 |
| <b>11</b> Reserved for future use .....  | <b>11</b> |                 |                 |
| <b>12</b> Amount of any loss or deduction items from a pass-through entity. See instructions .....                                   | <b>12</b> |                 |                 |
| <b>13</b> Other additions. See instructions .....  | <b>13</b> |                 |                 |
| <b>14</b> Total current year partner's excess taxable income (Schedule A, line 44, column (f)) .....                                 | <b>14</b> |                 |                 |
| <b>15</b> Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) .....               | <b>15</b> |                 |                 |
| <b>16 Total.</b> Add lines 7 through 15 .....  | <b>16</b> |                 | <b>150,334.</b> |

#### **Reductions** (adjustments to be made if amounts are taken into account on line 6)

|  |           |     |  |
|--|-----------|-----|--|
| <b>17</b> Any item of income or gain that is not properly allocable to a trade or business of the taxpayer. See instructions ..... | <b>17</b> | ( ) |  |
| <b>18</b> Any business interest income not from a pass-through entity. See instructions .....                                      | <b>18</b> | ( ) |  |
| <b>19</b> Amount of any income or gain items from a pass-through entity. See instructions .....                                    | <b>19</b> | ( ) |  |
| <b>20</b> Other reductions. See instructions .....   | <b>20</b> | ( ) |  |
| <b>21 Total.</b> Combine lines 17 through 20 .....   | <b>21</b> | ( ) |  |
| <b>22 Adjusted taxable income.</b> Combine lines 6, 16, and 21. See instructions .....   | <b>22</b> |     |  |

LHA For Paperwork Reduction Act Notice, see the instructions.

223211 01-25-23

Form **8990** (Rev. 12-2022)

11

12430517 144871 82-3783661

2022.03040 BYERS HOLDING LLC

82-37831

**Section III - Business Interest Income**

|           |  |           |  |  |
|-----------|--|-----------|--|--|
| <b>23</b> | Current year business interest income. See instructions .....  | <b>23</b> |  |  |
| <b>24</b> | Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) ..... | <b>24</b> |  |  |
| <b>25</b> | <b>Total.</b> Add lines 23 and 24 .....  | <b>25</b> |  |  |

**Section IV - Section 163(j) Limitation Calculations****Limitation on Business Interest Expense**

|           |  |           |  |  |
|-----------|--|-----------|--|--|
| <b>26</b> | Multiply the adjusted taxable income from line 22 by the applicable percentage. See instructions ..... | <b>26</b> |  |  |
| <b>27</b> | Business interest income (line 25) .....   | <b>27</b> |  |  |
| <b>28</b> | Floor plan financing interest expense (line 4) .....   | <b>28</b> |  |  |
| <b>29</b> | <b>Total.</b> Add lines 26, 27, and 28 .....   | <b>29</b> |  |  |

**Allowable Business Interest Expense**

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>30</b> | <b>Total current year business interest expense deduction.</b> See instructions ..... | <b>30</b> |  |  |
|-----------|---|-----------|--|--|

**Carryforward**

|           |  |           |  |          |
|-----------|--|-----------|--|----------|
| <b>31</b> | <b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) ..... | <b>31</b> |  | 150,334. |
|-----------|--|-----------|--|----------|

**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

|           |  |           |  |          |
|-----------|--|-----------|--|----------|
| <b>32</b> | <b>Excess business interest expense.</b> Enter amount from line 31 ..... | <b>32</b> |  | 150,334. |
|-----------|--|-----------|--|----------|

**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

|           |  |           |  |  |
|-----------|--|-----------|--|--|
| <b>33</b> | Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....              | <b>33</b> |  |  |
| <b>34</b> | Subtract line 33 from line 26. (If zero or less, enter -0-.) .....                               | <b>34</b> |  |  |
| <b>35</b> | Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) ..... | <b>35</b> |  |  |
| <b>36</b> | <b>Excess taxable income.</b> Multiply line 35 by line 22 .....                                  | <b>36</b> |  |  |

**Excess Business Interest Income**

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>37</b> | <b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) ..... | <b>37</b> |  |  |
|-----------|---|-----------|--|--|

**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

|           |  |           |  |  |
|-----------|--|-----------|--|--|
| <b>38</b> | Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....              | <b>38</b> |  |  |
| <b>39</b> | Subtract line 38 from line 26. (If zero or less, enter -0-.) .....                               | <b>39</b> |  |  |
| <b>40</b> | Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) ..... | <b>40</b> |  |  |
| <b>41</b> | <b>Excess taxable income.</b> Multiply line 40 by line 22 .....                                  | <b>41</b> |  |  |

**Excess Business Interest Income**

|           |   |           |  |  |
|-----------|---|-----------|--|--|
| <b>42</b> | <b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) ..... | <b>42</b> |  |  |
|-----------|---|-----------|--|--|

BYERS HOLDING LLC

**Business Interest Expense**

\*\*\*\_\*\*\*3661

| Description | Prior Disallowed<br>Business Interest<br>Expense | Business Interest<br>Expense | Business Interest<br>Expense Ratio | Limited Business<br>Interest Expense | Disallowed<br>Business Interest<br>Expense |
|-------------|--|------------------------------|------------------------------------|--------------------------------------|--|
|             |  | 150,334.                     | 1.000000                           |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
|             |  |                              |                                    |                                      |  |
| Total ..... |  | 150,334.                     | 1.000000                           | 0.                                   | 0.   |

**Determination of Each Partner's Deductible Business Interest Expense and Section 163(j) Excess Items - Worksheet A**

Keep for Your Records

|  |                  |                  |                  |              |
|--|------------------|------------------|------------------|--------------|
| <b>Before you begin:</b> ✓ Complete Form 8990 before beginning this worksheet.<br>✓ This worksheet provides space for up to three partners. If there are more than three partners, use more than one worksheet. The total column should reconcile to amounts for all partners. |                  |                  |                  |              |
|  | <b>Partner 1</b> | <b>Partner 2</b> | <b>Partner 3</b> | <b>Total</b> |
| <b>Step 1: Partnership - level calculation required by section 163(j)(4)(A).</b>   |                  |                  |                  |              |
| 1. Partnership's Adjusted Taxable Income (ATI) (Form 8990, line 22)  |                  |                  |                  | 0.           |
| 2. Partnership's business interest income (Form 8990, line 25) ...   |                  |                  |                  | 0.           |
| 3. Partnership's business interest expense (Form 8990, subtract line 4 from line 5) .....  |                  |                  |                  | 150,334.     |
| 4. Partnership's deductible business interest expense (Form 8990, subtract line 4 from line 30) .....  |                  |                  |                  | 0.           |
| 5. Partnership's excess business interest expense (Form 8990, line 32) ...   |                  |                  |                  | 150,334.     |
| 6. Partnership's excess taxable income (Form 8990, line 36) .....  |                  |                  |                  | 0.           |
| 7. Partnership's excess business interest income (Form 8990, line 37) ...  |                  |                  |                  | 0.           |
| <b>Step 2: Determine each partner's section 163(j) items.</b>  |                  |                  |                  |              |
| 8. Partner's allocable ATI. See instructions .....   | 0.               | 0.               | 0.               | 0.           |
| 9. Partner's allocable business interest income. See instructions .....  | 0.               | 0.               | 0.               | 0.           |
| 10. Partner's allocable business interest expense. See instructions .....  | 1,156.           | 147,327.         | 1,112.           | 150,334.     |
| <b>Step 3: Partner - level comparison of business interest income and business interest expense.</b>   |                  |                  |                  |              |
| 11. Subtract line 10 from line 9. (If zero or less, enter -0-) .....   | 0.               | 0.               | 0.               | 0.           |
| 12. Subtract line 9 from line 10. (If zero or less, enter -0-) .....   | 1,156.           | 147,327.         | 1,112.           | 150,334.     |
| <b>Step 4: Matching partnership and aggregate partner excess business interest income.</b>   |                  |                  |                  |              |
| 13. Divide line 11 by the line 11 total column amount. (If the total column equals zero, enter -0-) .....  | %                | %                | %                | .00%         |
| 14. Multiply line 13 by the line 12 total column amount .....  |                  |                  |                  | 0.           |
| 15. Subtract line 14 from line 11. (If zero or less, enter -0-) .....  |                  |                  |                  | 0.           |
| <b>Step 5: Remaining business interest expense determination.</b>  |                  |                  |                  |              |
| 16. Divide line 12 by the line 12 total column amount. (If the total column equals zero, enter -0-) .....  | .77%             | 98.00%           | .74%             | 100.00%      |
| 17. Multiply line 16 by the line 11 total column amount .....  |                  |                  |                  | 0.           |
| 18. Subtract line 17 from line 12. (If zero or less, enter -0-) .....  | 1,156.           | 147,327.         | 1,112.           | 150,334.     |
| <b>Step 6: Determination of final allocable ATI.</b>   |                  |                  |                  |              |
| 19. If line 8 is greater than or equal to \$0, enter the amount from line 8. Otherwise, enter -0- .....  | 0.               | 0.               | 0.               | 0.           |
| 20. If line 8 is less than \$0, enter the absolute value of line 8. Otherwise, enter -0- .....   | 0.               | 0.               | 0.               | 0.           |
| 21. Divide line 19 by the line 19 total column amount. (If the total column equals zero, enter -0-) .....  | %                | %                | %                | .00%         |
| 22. Multiply line 21 by the line 20 total column amount .....  |                  |                  |                  | 0.           |
| 23. Subtract line 22 from line 19. (If zero or less, enter -0-) .....  |                  |                  |                  | 0.           |
| <b>Step 7: Partner - level comparison of the applicable percentage of ATI and remaining business interest expense.</b>   |                  |                  |                  |              |
| 24. Multiply line 23 by the applicable percentage (defined earlier) ...  |                  |                  |                  | 0.           |
| 25. Subtract line 18 from line 24. (If zero or less, enter -0-) .....  |                  |                  |                  | 0.           |
| 26. Subtract line 24 from line 18. (If zero or less, enter -0-) .....  | 1,156.           | 147,327.         | 1,112.           | 150,334.     |

**Determination of Each Partner's Deductible Business Interest Expense and Section 163(j) Excess Items - Worksheet A - Continued**

Keep for Your Records

|   | Partner 1 | Partner 2 | Partner 3 | Total    |
|---|-----------|-----------|-----------|----------|
| <b>Step 8: Partner priority right to ATI capacity excess determination.</b>   |           |           |           |          |
| 27a. Is the line 5 total column amount greater than zero? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                   |           |           |           |          |
| 27b. Is the line 20 total column amount greater than zero? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  |           |           |           |          |
| 27c. Is the line 26 total column amount greater than zero? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                  |           |           |           |          |
| 27d. Are lines 27(a), 27(b), and 27(c) all "Yes"? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                           |           |           |           |          |
| 28. If line 27d is "No," enter the amount from line 25. Otherwise, complete Worksheet B .....   |           |           |           | 0.       |
| 29. If line 27d is "No," enter the amount from line 26. Otherwise, complete Worksheet B .....   | 1,156.    | 147,327.  | 1,112.    | 150,334. |
| 30. If line 27d is "No," enter -0-. Otherwise, complete Worksheet B .....   |           |           |           | 0.       |
| <b>Step 9: Matching partnership and aggregate partner excess taxable income.</b>  |           |           |           |          |
| 31. Divide line 28 by the line 28 total column amount. (If the total column equals zero, enter -0-.) .....                                      | %         | %         | %         | .00%     |
| 32. Multiply line 31 by the line 29 total column amount .....   |           |           |           | 0.       |
| 33. Subtract line 32 from line 28. (If zero or less, enter -0-.) .....  |           |           |           | 0.       |
| <b>Step 10: Match partnership and aggregate partner excess business interest expense.</b>   |           |           |           |          |
| 34. Divide line 29 by the line 29 total column amount. (If the total column equals zero, enter -0-.) .....                                      | .77%      | 98.00%    | .74%      | 100.00%  |
| 35. Multiply line 34 by the line 28 total column amount .....   |           |           |           | 0.       |
| 36. If line 30 is greater than zero, enter the amount from line 30. Otherwise, subtract line 35 from line 29. (If zero or less, enter -0-.) ... | 1,156.    | 147,327.  | 1,112.    | 150,334. |
| <b>Step 11: Final section 163(j) excess item and deductible business interest expense allocation.</b>   |           |           |           |          |
| 37. Partner's deductible business interest expense. Subtract line 36 from line 10 .....   |           |           |           | 0.       |
| 38. Partner's excess business interest expense. Enter the amount from line 36 .....   | 1,156.    | 147,327.  | 1,112.    | 150,334. |
| 39. Partner's excess taxable income. Multiply line 33 by (10/3) ...   |           |           |           | 0.       |
| 40. Partner's excess business interest income. Enter the amount from line 15 .....  |           |           |           | 0.       |

**Determination of Each Partner's Deductible Business Interest Expense and Section 163(j) Excess Items - Worksheet A**

Keep for Your Records

|  |                  |                  |                  |              |
|--|------------------|------------------|------------------|--------------|
| <b>Before you begin:</b> ✓ Complete Form 8990 before beginning this worksheet.<br>✓ This worksheet provides space for up to three partners. If there are more than three partners, use more than one worksheet. The total column should reconcile to amounts for all partners. |                  |                  |                  |              |
|  | <b>Partner 1</b> | <b>Partner 2</b> | <b>Partner 3</b> | <b>Total</b> |
| <b>Step 1: Partnership - level calculation required by section 163(j)(4)(A).</b>   |                  |                  |                  |              |
| 1. Partnership's Adjusted Taxable Income (ATI) (Form 8990, line 22)  |                  |                  |                  | 0.           |
| 2. Partnership's business interest income (Form 8990, line 25) ...   |                  |                  |                  | 0.           |
| 3. Partnership's business interest expense (Form 8990, subtract line 4 from line 5) .....  |                  |                  |                  | 150,334.     |
| 4. Partnership's deductible business interest expense (Form 8990, subtract line 4 from line 30) .....  |                  |                  |                  | 0.           |
| 5. Partnership's excess business interest expense (Form 8990, line 32) ...   |                  |                  |                  | 150,334.     |
| 6. Partnership's excess taxable income (Form 8990, line 36) .....  |                  |                  |                  | 0.           |
| 7. Partnership's excess business interest income (Form 8990, line 37) ...  |                  |                  |                  | 0.           |
| <b>Step 2: Determine each partner's section 163(j) items.</b>  |                  |                  |                  |              |
| 8. Partner's allocable ATI. See instructions .....   | 0.               | 0.               | 0.               | 0.           |
| 9. Partner's allocable business interest income. See instructions .....  | 0.               | 0.               | 0.               | 0.           |
| 10. Partner's allocable business interest expense. See instructions .....  | 360.             | 190.             | 189.             | 150,334.     |
| <b>Step 3: Partner - level comparison of business interest income and business interest expense.</b>   |                  |                  |                  |              |
| 11. Subtract line 10 from line 9. (If zero or less, enter -0-) .....   | 0.               | 0.               | 0.               | 0.           |
| 12. Subtract line 9 from line 10. (If zero or less, enter -0-) .....   | 360.             | 190.             | 189.             | 150,334.     |
| <b>Step 4: Matching partnership and aggregate partner excess business interest income.</b>   |                  |                  |                  |              |
| 13. Divide line 11 by the line 11 total column amount. (If the total column equals zero, enter -0-) .....  | %                | %                | %                | .00%         |
| 14. Multiply line 13 by the line 12 total column amount .....  |                  |                  |                  | 0.           |
| 15. Subtract line 14 from line 11. (If zero or less, enter -0-) .....  |                  |                  |                  | 0.           |
| <b>Step 5: Remaining business interest expense determination.</b>  |                  |                  |                  |              |
| 16. Divide line 12 by the line 12 total column amount. (If the total column equals zero, enter -0-) .....  | .24%             | .13%             | .13%             | 100.00%      |
| 17. Multiply line 16 by the line 11 total column amount .....  |                  |                  |                  | 0.           |
| 18. Subtract line 17 from line 12. (If zero or less, enter -0-) .....  | 360.             | 190.             | 189.             | 150,334.     |
| <b>Step 6: Determination of final allocable ATI.</b>   |                  |                  |                  |              |
| 19. If line 8 is greater than or equal to \$0, enter the amount from line 8. Otherwise, enter -0- .....  | 0.               | 0.               | 0.               | 0.           |
| 20. If line 8 is less than \$0, enter the absolute value of line 8. Otherwise, enter -0- .....   | 0.               | 0.               | 0.               | 0.           |
| 21. Divide line 19 by the line 19 total column amount. (If the total column equals zero, enter -0-) .....  | %                | %                | %                | .00%         |
| 22. Multiply line 21 by the line 20 total column amount .....  |                  |                  |                  | 0.           |
| 23. Subtract line 22 from line 19. (If zero or less, enter -0-) .....  |                  |                  |                  | 0.           |
| <b>Step 7: Partner - level comparison of the applicable percentage of ATI and remaining business interest expense.</b>   |                  |                  |                  |              |
| 24. Multiply line 23 by the applicable percentage (defined earlier) ...  |                  |                  |                  | 0.           |
| 25. Subtract line 18 from line 24. (If zero or less, enter -0-) .....  |                  |                  |                  | 0.           |
| 26. Subtract line 24 from line 18. (If zero or less, enter -0-) .....  | 360.             | 190.             | 189.             | 150,334.     |

**Determination of Each Partner's Deductible Business Interest Expense and Section 163(j) Excess Items - Worksheet A - Continued**

*Keep for Your Records*

|   | Partner 1 | Partner 2 | Partner 3 | Total    |
|---|-----------|-----------|-----------|----------|
| <b>Step 8: Partner priority right to ATI capacity excess determination.</b>   |           |           |           |          |
| 27a. Is the line 5 total column amount greater than zero? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                   |           |           |           |          |
| 27b. Is the line 20 total column amount greater than zero? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  |           |           |           |          |
| 27c. Is the line 26 total column amount greater than zero? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                  |           |           |           |          |
| 27d. Are lines 27(a), 27(b), and 27(c) all "Yes"? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                           |           |           |           |          |
| 28. If line 27d is "No," enter the amount from line 25. Otherwise, complete Worksheet B .....   |           |           |           | 0.       |
| 29. If line 27d is "No," enter the amount from line 26. Otherwise, complete Worksheet B .....   | 360.      | 190.      | 189.      | 150,334. |
| 30. If line 27d is "No," enter -0-. Otherwise, complete Worksheet B .....   |           |           |           | 0.       |
| <b>Step 9: Matching partnership and aggregate partner excess taxable income.</b>  |           |           |           |          |
| 31. Divide line 28 by the line 28 total column amount. (If the total column equals zero, enter -0-.) .....                                      | %         | %         | %         | .00%     |
| 32. Multiply line 31 by the line 29 total column amount .....   |           |           |           | 0.       |
| 33. Subtract line 32 from line 28. (If zero or less, enter -0-.) .....  |           |           |           | 0.       |
| <b>Step 10: Match partnership and aggregate partner excess business interest expense.</b>   |           |           |           |          |
| 34. Divide line 29 by the line 29 total column amount. (If the total column equals zero, enter -0-.) .....                                      | .24%      | .13%      | .13%      | 100.00%  |
| 35. Multiply line 34 by the line 28 total column amount .....   |           |           |           | 0.       |
| 36. If line 30 is greater than zero, enter the amount from line 30. Otherwise, subtract line 35 from line 29. (If zero or less, enter -0-.) ... | 360.      | 190.      | 189.      | 150,334. |
| <b>Step 11: Final section 163(j) excess item and deductible business interest expense allocation.</b>   |           |           |           |          |
| 37. Partner's deductible business interest expense. Subtract line 36 from line 10 .....   |           |           |           | 0.       |
| 38. Partner's excess business interest expense. Enter the amount from line 36 .....   | 360.      | 190.      | 189.      | 150,334. |
| 39. Partner's excess taxable income. Multiply line 33 by (10/3) ...   |           |           |           | 0.       |
| 40. Partner's excess business interest income. Enter the amount from line 15 .....  |           |           |           | 0.       |



**Worksheet for Figuring Net Earnings (Loss) From Self-Employment**

|   |           |   |
|---|-----------|---|
| Name of partnership<br><b>BYERS HOLDING LLC</b>   |           | Employer identification number<br><b>** - ***3661</b> |
| <b>1 a</b> Ordinary income (loss) (Schedule K, line 1) .....  | <b>1a</b> | <b>-1,038,200.</b>                                    |
| <b>b</b> Net income (loss) from <b>CERTAIN</b> rental real estate activities .....  | <b>1b</b> |   |
| <b>c</b> Net income (loss) from other rental activities (Schedule K, line 3c) .....   | <b>1c</b> |   |
| <b>d</b> Net loss from Form 4797, Part II, line 17, included on line 1a above. Enter as a positive amount .....   | <b>1d</b> |   |
| <b>e</b> Other additions .....  | <b>1e</b> |   |
| <b>f</b> Combine lines 1a through 1e .....  | <b>1f</b> | <b>-1,038,200.</b>                                    |
| <b>2 a</b> Net gain from Form 4797, Part II, line 17, included on line 1a above .....   | <b>2a</b> | <b>2,950.</b>   |
| <b>b</b> Other subtractions .....   | <b>2b</b> |   |
| <b>c</b> Add lines 2a and 2b .....  | <b>2c</b> | <b>2,950.</b>   |
| <b>3 a</b> Subtract line 2c from line 1f. If line 1f is a loss, increase the loss on line 1f by the amount on line 2c .....   | <b>3a</b> | <b>-1,041,150.</b>                                    |
| <b>b</b> Part of line 3a allocated to limited partners, estates, trusts, corporations, exempt organizations, and IRAs .....   | <b>3b</b> | <b>-1,020,327.</b>                                    |
| <b>c</b> Subtract line 3b from line 3a .....  | <b>3c</b> | <b>-20,823.</b>                                       |
| <b>4 a</b> Guaranteed payments to partners (Schedule K, line 4a) derived from a trade or business as defined in section 1402(c) .....                                       | <b>4a</b> | <b>120,632.</b>                                       |
| <b>b</b> Part of line 4a allocated to individual limited partners for <b>other than</b> services and to estates, trusts, corporations, exempt organizations, and IRAs ..... | <b>4b</b> |   |
| <b>c</b> Subtract line 4b from line 4a .....  | <b>4c</b> | <b>120,632.</b>                                       |
| <b>5</b> Net earnings (loss) from self-employment. Combine lines 3c and 4c. Enter here and on Schedule K, line 14a .....  | <b>5</b>  | <b>99,809.</b>  |

**Worksheet for Adjusted Current Earnings Adjustments**

|   |         |                                |
|---|---------|--------------------------------|
| Name of partnership   |         | Employer identification number |
| BYERS HOLDING LLC   |         | ** - ***3661                   |
| 1. Additions to AMTI:   |         |                                |
| a. Depreciation recomputed for AMT purposes .....                                   | 91,580. |                                |
| b. Tax-exempt interest income .....   |         |                                |
| c. Amortization of IRC 173 .....  |         |                                |
| d. Depletion for post-1989 properties .....   |         |                                |
| e. Intangible drilling costs deducted from AMTI .....                               |         |                                |
| f. Total additions to AMTI .....  |         | 91,580.                        |
| 2. Deductions:  |         |                                |
| a. Depreciation recomputed for ACE purposes .....                                   | 91,580. |                                |
| b. Depletion recomputed for ACE purposes .....                                      |         |                                |
| c. ACE intangible drilling costs .....  |         |                                |
| d. Total deductions .....   |         | 91,580.                        |
| 3. Other adjustments:   |         |                                |
| a. Basis adjustments from sales or exchanges .....                                  |         |                                |
| b. Other adjustments .....  |         |                                |
| c. Total other adjustments .....  |         |                                |
| 4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c ..... |         | 0.                             |

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Byers Holding LLC  
717 Forest Ave., Ste 215  
Lake Forest, IL 60045

Employer Identification Number: \*\*-\*\*\*3661

For the Year Ending December 31, 2022

Byers Holding LLC is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

|           |             |           |   |
|-----------|-------------|-----------|---|
| FORM 1065 | TAX EXPENSE | STATEMENT | 1 |
|-----------|-------------|-----------|---|

| DESCRIPTION                 | AMOUNT   |
|-----------------------------|----------|
| PAYROLL TAXES               | 121,428. |
| REAL EATATE TAXES           | 47,766.  |
| SALES TAX                   | 331.     |
| TOTAL TO FORM 1065, LINE 14 | 169,525. |

|           |                  |           |   |
|-----------|------------------|-----------|---|
| FORM 1065 | OTHER DEDUCTIONS | STATEMENT | 2 |
|-----------|------------------|-----------|---|

| DESCRIPTION                     | AMOUNT     |
|---------------------------------|------------|
| ADVERTISING                     | 7,695.     |
| AMORTIZATION EXPENSE            | 370,226.   |
| AUTO EXPENSES                   | 31,412.    |
| BANK SERVICE CHARGES            | 3,581.     |
| CONFERENCES                     | 1,134.     |
| CONSULTING SERIVCES             | 12,610.    |
| CONTRACTORS                     | 33,223.    |
| EQUIPMENT LEASES                | 141,580.   |
| INSURANCE                       | 43,764.    |
| JANITORIAL                      | 11,723.    |
| JOB SUPPLIES                    | 37,960.    |
| MEALS NOT SUBJECT TO LIMITATION | 2,920.     |
| MISCELLANEOUS                   | 198.       |
| OFFICE EXPENSES                 | 18,462.    |
| PAYROLL PROCESSING FEES         | 20,156.    |
| POSTAGE & DELIVERY              | 42,365.    |
| PROFESSIONAL FEES               | 42,840.    |
| PROMOTIONAL MATERIALS           | 400.       |
| REIMBURSED EXPENSES             | 1,140.     |
| SALESPERSON EXPENSES            | 11,235.    |
| SMALL TOOLS & EQUIPMENT         | 170,168.   |
| SOFTWARE                        | 87,057.    |
| TRAVEL                          | 12,367.    |
| UTILITIES                       | 89,187.    |
| TOTAL TO FORM 1065, LINE 20     | 1,193,403. |

| SCHEDULE K                             | OTHER DEDUCTIONS | STATEMENT | 3 |
|--|------------------|-----------|---|
| DESCRIPTION                            |                  | AMOUNT    |   |
| HEALTH INSURANCE PREMIUMS              |                  | 20,632.   |   |
| EXCESS BUSINESS INTEREST EXPENSE       |                  | 150,334.  |   |
| TOTAL INCLUDED IN SCHEDULE K, LINE 13D |                  | 170,966.  |   |

| SCHEDULE K                             | NONDEDUCTIBLE EXPENSE | STATEMENT | 4 |
|--|-----------------------|-----------|---|
| DESCRIPTION                            |                       | AMOUNT    |   |
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                       | 2,428.    |   |
| TOTAL TO SCHEDULE K, LINE 18C          |                       | 2,428.    |   |

| SCHEDULE K                              | OTHER ITEMS | STATEMENT   | 5 |
|---|-------------|-------------|---|
| DESCRIPTION                             |             | AMOUNT      |   |
| SECTION 199A - ORDINARY INCOME (LOSS)   |             | -1,038,200. |   |
| SECTION 199A W-2 WAGES                  |             | 1,742,334.  |   |
| SECTION 199A UNADJUSTED BASIS OF ASSETS |             | 2,845,023.  |   |

| SCHEDULE L                          | OTHER CURRENT ASSETS  | STATEMENT       | 6 |
|-------------------------------------|-----------------------|-----------------|---|
| DESCRIPTION                         | BEGINNING OF TAX YEAR | END OF TAX YEAR |   |
| LOCKED MONEY MARKET                 | 3,490.                | 3,490.          |   |
| UNDEPOSITED FUNDS                   | -201.                 | 1,435.          |   |
| DUE FROM MICHIGAN DEPT. OF TREASURY | 8,280.                | 8,280.          |   |
| DUE FROM EMPLOYEES                  | 0.                    | 900.            |   |
| TOTAL TO SCHEDULE L, LINE 6         | 11,569.               | 14,105.         |   |

| SCHEDULE L                   | OTHER ASSETS             | STATEMENT          | 7 |
|------------------------------|--------------------------|--------------------|---|
| DESCRIPTION                  | BEGINNING OF<br>TAX YEAR | END OF TAX<br>YEAR |   |
| SECURITY DEPOSIT             | 4,000.                   | 8,900.             |   |
| TOTAL TO SCHEDULE L, LINE 13 | 4,000.                   | 8,900.             |   |

| SCHEDULE L                        | OTHER CURRENT LIABILITIES | STATEMENT          | 8 |
|-----------------------------------|---------------------------|--------------------|---|
| DESCRIPTION                       | BEGINNING OF<br>TAX YEAR  | END OF TAX<br>YEAR |   |
| INSURANCE PAYABLE                 | -124.                     | 107.               |   |
| PREPAID POSTAGE LIABILITY         | 8,444.                    | 272,641.           |   |
| DUE TO ILLINOIS DEPT. OF REVENUE  | 1,078.                    | 1,204.             |   |
| DUE TO MICHIGAN DEPT. OF TREASURY | 31.                       | 48.                |   |
| INTERCOMPANY                      | 11,292.                   | 8,216.             |   |
| BANK OVERDRAFT                    | 0.                        | 429,123.           |   |
| TOTAL TO SCHEDULE L, LINE 17      | 20,721.                   | 711,339.           |   |

| SCHEDULE M-1                           | EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN | STATEMENT | 9 |
|--|---|-----------|---|
| DESCRIPTION                            | AMOUNT  |           |   |
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS | 2,428.  |           |   |
| TOTAL TO SCHEDULE M-1, LINE 4          | 2,428.  |           |   |

| SCHEDULE M-1                  | DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOKS | STATEMENT | 10 |
|-------------------------------|--|-----------|----|
| DESCRIPTION                   | AMOUNT   |           |    |
| AMORTIZATION                  | 327,862.                                       |           |    |
| TOTAL TO SCHEDULE M-1, LINE 7 | 327,862.                                       |           |    |

SCHEDULE M-2 OTHER DECREASES STATEMENT 11

| DESCRIPTION                   | AMOUNT   |
|-------------------------------|----------|
| GUARANTEED PAYMENTS           | 100,000. |
| NONDEDUCTIBLE EXPENSES        | 2,428.   |
| TOTAL TO SCHEDULE M-2, LINE 7 | 102,428. |

FORM 1125-A OTHER COSTS STATEMENT 12

| DESCRIPTION        | AMOUNT   |
|--------------------|----------|
| OUT-SIDE SERVICES  | 12,202.  |
| FREIGHT & DELIVERY | 121,139. |
| TOTAL TO LINE 5    | 133,341. |

FORM 4562 PART VI - AMORTIZATION STATEMENT 13

| (A)<br>DESCRIPTION OF COSTS | (B)<br>DATE<br>BEGAN | (C)<br>AMORT.<br>AMOUNT | (D)<br>CODE<br>SECT. | (E)<br>LIFE/<br>RATE | (F)<br>ACCUM.<br>AMORT. | (G)<br>AMORT.<br>THIS YR. |
|-----------------------------|----------------------|-------------------------|----------------------|----------------------|-------------------------|---------------------------|
| GOODWILL                    | 02/23/18             | 1,000,000.              | 197                  | 180M                 | 255,557.                | 66,667.                   |
| CUSTOMER LIST               | 02/23/18             | 200,000.                | 197                  | 180M                 | 51,110.                 | 13,333.                   |
| BUSINESS NAME               | 02/23/18             | 100,000.                | 197                  | 180M                 | 25,557.                 | 6,667.                    |
| DEFERRED FINANCING COS      | 02/23/18             | 42,361.                 | 461                  | 120M                 | 16,238.                 | 4,236.                    |
| GOODWILL                    | 05/01/18             | 3,263,000.              | 197                  | 180M                 | 896,288.                | 217,533.                  |
| CUSTOMER LIST               | 05/01/18             | 1,000.                  | 197                  | 180M                 | 245.                    | 67.                       |
| COVENANT-NOT-TO COMPET      | 05/01/18             | 100,000.                | 197                  | 180M                 | 24,445.                 | 6,667.                    |
| BUSINESS NAME               | 05/01/18             | 1,000.                  | 197                  | 180M                 | 245.                    | 67.                       |
| DEFERRED FINANCING COS      | 05/01/18             | 98,312.                 | 461                  | 120M                 | 36,047.                 | 9,831.                    |
| GOODWILL                    | 04/01/19             | 654,925.                | 197                  | 180M                 | 120,070.                | 43,662.                   |
| BUSINESS NAME               | 04/01/19             | 1,000.                  | 197                  | 180M                 | 184.                    | 67.                       |
| CUSTOMER LIST               | 04/01/19             | 1,000.                  | 197                  | 180M                 | 184.                    | 67.                       |
| COVENANT-NOT-TO COMPET      | 04/01/19             | 500.                    | 197                  | 180M                 | 91.                     | 33.                       |
| DEFERRED FINANCING COS      | 04/01/19             | 13,286.                 | 461                  | 120M                 | 3,654.                  | 1,329.                    |
| TOTAL TO FORM 4562, LINE 43 |                      |                         |                      |                      |                         | 370,226.                  |





651121

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

**2022**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number

\*\*-\*\*\*3661

**B** Partnership's name, address, city, state, and ZIP codeBYERS HOLDING LLC  
717 FOREST AVE., STE 215  
LAKE FOREST, IL 60045**C** IRS center where partnership filed return:

E-FILE

**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

\*\*-\*\*-0749

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.MATT SANDRETTO  
2439 N. JANSSEN AVENUE  
CHICAGO, IL 60614**G** ☒ General partner or LLC member-manager☐ Limited partner or other LLC member**H1** ☒ Domestic partner☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

Beginning

Ending

|         |          |          |
|---------|----------|----------|
| Profit  | VARIOUS% | VARIOUS% |
| Loss    | VARIOUS% | VARIOUS% |
| Capital | VARIOUS% | VARIOUS% |

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

Beginning

Ending

|                                 |               |               |
|---------------------------------|---------------|---------------|
| Nonrecourse                     | \$            | \$            |
| Qualified nonrecourse financing | \$            | \$            |
| Recourse                        | \$ 7,247,270. | \$ 7,372,527. |

Check this box if Item K includes liability amounts from lower-tier partnerships ☐**L Partner's Capital Account Analysis**

|  |                |
|--|----------------|
| Beginning capital account                      | \$ -2,535,848. |
| Capital contributed during the year            | \$             |
| Current year net income (loss)                 | \$ -9,155.     |
| Other increase (decrease) (attach explanation) | \$             |
| Withdrawals and distributions                  | \$ ( )         |
| Ending capital account                         | \$ -2,545,003. |

**M** Did the partner contribute property with a built-in gain (loss)?☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

|           |    |
|-----------|----|
| Beginning | \$ |
| Ending    | \$ |

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

|  |  |
|--|--|
| <b>1</b> Ordinary business income (loss)<br>-7,980.                                      | <b>14</b> Self-employment earnings (loss)<br><b>A</b> 112,629.         |
| <b>2</b> Net rental real estate income (loss)  | <b>C</b> 10,780.   |
| <b>3</b> Other net rental income (loss)  | <b>15</b> Credits  |
| <b>4a</b> Guaranteed payments for services<br>120,632.                                   | <b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>4b</b> Guaranteed payments for capital  | <b>17</b> Alternative min tax (AMT) items                              |
| <b>4c</b> Total guaranteed payments<br>120,632.  |  |
| <b>5</b> Interest income   | <b>18</b> Tax-exempt income and nondeductible expenses                 |
| <b>6a</b> Ordinary dividends   | <b>C*</b> 19.  |
| <b>6b</b> Qualified dividends  |  |
| <b>6c</b> Dividend equivalents   | <b>19</b> Distributions  |
| <b>7</b> Royalties   | <b>20</b> Other information<br><b>Z</b> * STMT                         |
| <b>8</b> Net short-term capital gain (loss)  |  |
| <b>9a</b> Net long-term capital gain (loss)  |  |
| <b>9b</b> Collectibles (28%) gain (loss)   |  |
| <b>9c</b> Unrecaptured section 1250 gain   |  |
| <b>10</b> Net section 1231 gain (loss)   |  |
| <b>11</b> Other income (loss)  |  |
| <b>12</b> Section 179 deduction  | <b>21</b> Foreign taxes paid or accrued                                |
| <b>13</b> Other deductions<br><b>K</b> 1,156.<br><b>M</b> 20,632.                        |  |
| <b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*          |  |
| <b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes* |  |

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

| DESCRIPTION                            | PARTNER FILING INSTRUCTIONS | AMOUNT |
|--|-----------------------------|--------|
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                             | 19.    |
| TOTAL TO SCHEDULE K-1, BOX 18, CODE C  |                             | 19.    |

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

| DESCRIPTION                     | AMOUNT  |
|---------------------------------|---------|
| TRADE OR BUSINESS -             |         |
| ORDINARY INCOME (LOSS)          | -7,980. |
| SELF-EMPLOYMENT EARNINGS (LOSS) | 91,997. |
| HEALTH INSURANCE PAYMENTS       | 20,632. |
| W-2 WAGES                       | 13,392. |
| UNADJUSTED BASIS OF ASSETS      | 21,868. |

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND  
OTHER INCREASES(DECREASES)

| DESCRIPTION                        | AMOUNT  | TOTALS  |
|------------------------------------|---------|---------|
| ORDINARY INCOME (LOSS)             | -7,980. |         |
| SCHEDULE K-1 INCOME SUBTOTAL       |         | -7,980. |
| OTHER DEDUCTIONS                   | -1,156. |         |
| NONDEDUCTIBLE EXPENSES             | -19.    |         |
| SCHEDULE K-1 DEDUCTIONS SUBTOTAL   |         | -1,175. |
| NET INCOME (LOSS) PER SCHEDULE K-1 |         | -9,155. |

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

651121

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

**2022**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number

\*\*-\*\*\*3661

**B** Partnership's name, address, city, state, and ZIP codeBYERS HOLDING LLC  
717 FOREST AVE., STE 215  
LAKE FOREST, IL 60045**C** IRS center where partnership filed return:

E-FILE

**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

\*\*-\*\*\*8531

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.JAL EQUITY, INC.  
3600 TORREY PINES BLVD  
SARASOTA, FL 34240**G** ☐ General partner or LLC member-manager☒ Limited partner or other LLC member**H1** ☒ Domestic partner☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? CORPORATION**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

Beginning

Ending

|         |          |          |
|---------|----------|----------|
| Profit  | VARIOUS% | VARIOUS% |
| Loss    | VARIOUS% | VARIOUS% |
| Capital | VARIOUS% | VARIOUS% |

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

Beginning

Ending

|                                 |       |       |
|---------------------------------|-------|-------|
| Nonrecourse                     | \$    | \$    |
| Qualified nonrecourse financing | \$    | \$    |
| Recourse                        | \$ 0. | \$ 0. |

Check this box if Item K includes liability amounts from lower-tier partnerships ☐**L Partner's Capital Account Analysis**

|  |    |             |
|--|----|-------------|
| Beginning capital account                      | \$ | -391,798.   |
| Capital contributed during the year            | \$ |             |
| Current year net income (loss)                 | \$ | -1,167,142. |
| Other increase (decrease) (attach explanation) | \$ |             |
| Withdrawals and distributions                  | \$ | ( )         |
| Ending capital account                         | \$ | -1,558,940. |

**M** Did the partner contribute property with a built-in gain (loss)?☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

|           |    |  |
|-----------|----|--|
| Beginning | \$ |  |
| Ending    | \$ |  |

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

|  |  |
|--|--|
| <b>1</b> Ordinary business income (loss)<br>-1,017,436.                                  | <b>14</b> Self-employment earnings (loss)                              |
| <b>2</b> Net rental real estate income (loss)  | <b>15</b> Credits  |
| <b>3</b> Other net rental income (loss)  |  |
| <b>4a</b> Guaranteed payments for services   | <b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>4b</b> Guaranteed payments for capital  | <b>17</b> Alternative min tax (AMT) items                              |
| <b>4c</b> Total guaranteed payments  |  |
| <b>5</b> Interest income   | <b>18</b> Tax-exempt income and nondeductible expenses                 |
| <b>6a</b> Ordinary dividends   | <b>C*</b> 2,379.   |
| <b>6b</b> Qualified dividends  | <b>19</b> Distributions  |
| <b>6c</b> Dividend equivalents   |  |
| <b>7</b> Royalties   | <b>20</b> Other information<br><b>Z *</b> STMT                         |
| <b>8</b> Net short-term capital gain (loss)  |  |
| <b>9a</b> Net long-term capital gain (loss)  |  |
| <b>9b</b> Collectibles (28%) gain (loss)   |  |
| <b>9c</b> Unrecaptured section 1250 gain   |  |
| <b>10</b> Net section 1231 gain (loss)   |  |
| <b>11</b> Other income (loss)  |  |
| <b>12</b> Section 179 deduction  | <b>21</b> Foreign taxes paid or accrued                                |
| <b>13</b> Other deductions<br><b>K</b> 147,327.  |  |
| <b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*          |  |
| <b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes* |  |

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

| DESCRIPTION                            | PARTNER FILING INSTRUCTIONS | AMOUNT |
|--|-----------------------------|--------|
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                             | 2,379. |
| TOTAL TO SCHEDULE K-1, BOX 18, CODE C  |                             | 2,379. |

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

| DESCRIPTION                | AMOUNT      |
|----------------------------|-------------|
| TRADE OR BUSINESS -        |             |
| ORDINARY INCOME (LOSS)     | -1,017,436. |
| W-2 WAGES                  | 1,707,487.  |
| UNADJUSTED BASIS OF ASSETS | 2,788,122.  |

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND  
OTHER INCREASES(DECREASES)

| DESCRIPTION                        | AMOUNT      | TOTALS      |
|------------------------------------|-------------|-------------|
| ORDINARY INCOME (LOSS)             | -1,017,436. |             |
| SCHEDULE K-1 INCOME SUBTOTAL       |             | -1,017,436. |
| OTHER DEDUCTIONS                   | -147,327.   |             |
| NONDEDUCTIBLE EXPENSES             | -2,379.     |             |
| SCHEDULE K-1 DEDUCTIONS SUBTOTAL   |             | -149,706.   |
| NET INCOME (LOSS) PER SCHEDULE K-1 |             | -1,167,142. |

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

**2022**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number

\*\*-\*\*\*3661

**B** Partnership's name, address, city, state, and ZIP codeBYERS HOLDING LLC  
717 FOREST AVE., STE 215  
LAKE FOREST, IL 60045**C** IRS center where partnership filed return:

E-FILE

**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

\*\*-\*\*\*3161

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.MOLLEHHOUR GROSS LLC  
11409 MUNICIPAL CENTER DRIVE #23434  
KNOXVILLE, TN 37933**G** ☐ General partner or LLC member-manager☒ Limited partner or other LLC member**H1** ☒ Domestic partner☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **PARTNERSHIP****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

Beginning

Ending

|         |          |          |
|---------|----------|----------|
| Profit  | VARIOUS% | VARIOUS% |
| Loss    | VARIOUS% | VARIOUS% |
| Capital | VARIOUS% | VARIOUS% |

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

Beginning

Ending

|                                 |       |       |
|---------------------------------|-------|-------|
| Nonrecourse                     | \$    | \$    |
| Qualified nonrecourse financing | \$    | \$    |
| Recourse                        | \$ 0. | \$ 0. |

Check this box if Item K includes liability amounts from lower-tier partnerships ☐**L Partner's Capital Account Analysis**

|  |    |         |
|--|----|---------|
| Beginning capital account                      | \$ |         |
| Capital contributed during the year            | \$ |         |
| Current year net income (loss)                 | \$ | -8,812. |
| Other increase (decrease) (attach explanation) | \$ |         |
| Withdrawals and distributions                  | \$ | ( )     |
| Ending capital account                         | \$ | -8,812. |

**M** Did the partner contribute property with a built-in gain (loss)?☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

|           |    |  |
|-----------|----|--|
| Beginning | \$ |  |
| Ending    | \$ |  |

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

|  |  |
|--|--|
| <b>1</b> Ordinary business income (loss)<br>-7,682.                                      | <b>14</b> Self-employment earnings (loss)<br><b>A</b> -7,704.          |
| <b>2</b> Net rental real estate income (loss)  | <b>C</b> 10,378.   |
| <b>3</b> Other net rental income (loss)  | <b>15</b> Credits  |
| <b>4a</b> Guaranteed payments for services   | <b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>4b</b> Guaranteed payments for capital  | <b>17</b> Alternative min tax (AMT) items                              |
| <b>4c</b> Total guaranteed payments  |  |
| <b>5</b> Interest income   | <b>18</b> Tax-exempt income and nondeductible expenses                 |
| <b>6a</b> Ordinary dividends   | <b>C*</b> 18.  |
| <b>6b</b> Qualified dividends  |  |
| <b>6c</b> Dividend equivalents   | <b>19</b> Distributions  |
| <b>7</b> Royalties   | <b>20</b> Other information<br><b>Z</b> * STMT                         |
| <b>8</b> Net short-term capital gain (loss)  |  |
| <b>9a</b> Net long-term capital gain (loss)  |  |
| <b>9b</b> Collectibles (28%) gain (loss)   |  |
| <b>9c</b> Unrecaptured section 1250 gain   |  |
| <b>10</b> Net section 1231 gain (loss)   |  |
| <b>11</b> Other income (loss)  |  |
| <b>12</b> Section 179 deduction  | <b>21</b> Foreign taxes paid or accrued                                |
| <b>13</b> Other deductions<br><b>K</b> 1,112.  |  |
| <b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*          |  |
| <b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes* |  |

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

| DESCRIPTION                            | PARTNER FILING INSTRUCTIONS | AMOUNT |
|--|-----------------------------|--------|
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                             | 18.    |
| TOTAL TO SCHEDULE K-1, BOX 18, CODE C  |                             | 18.    |

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

| DESCRIPTION                     | AMOUNT  |
|---------------------------------|---------|
| TRADE OR BUSINESS -             |         |
| ORDINARY INCOME (LOSS)          | -7,682. |
| SELF-EMPLOYMENT EARNINGS (LOSS) | -7,704. |
| W-2 WAGES                       | 12,892. |
| UNADJUSTED BASIS OF ASSETS      | 21,052. |



SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND  
OTHER INCREASES(DECREASES)

| DESCRIPTION                        | AMOUNT  | TOTALS  |
|------------------------------------|---------|---------|
| ORDINARY INCOME (LOSS)             | -7,682. |         |
| SCHEDULE K-1 INCOME SUBTOTAL       |         | -7,682. |
| OTHER DEDUCTIONS                   | -1,112. |         |
| NONDEDUCTIBLE EXPENSES             | -18.    |         |
| SCHEDULE K-1 DEDUCTIONS SUBTOTAL   |         | -1,130. |
| NET INCOME (LOSS) PER SCHEDULE K-1 |         | -8,812. |

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

651121

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

**2022**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number

\*\*-\*\*\*3661

**B** Partnership's name, address, city, state, and ZIP codeBYERS HOLDING LLC  
717 FOREST AVE., STE 215  
LAKE FOREST, IL 60045**C** IRS center where partnership filed return:

E-FILE

**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

\*\*-\*\*-7180

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.JEFF PAYNE  
8 WAWASET FARM LANE  
WEST CHESTER, PA 19382**G** ☐ General partner or LLC member-manager☒ Limited partner or other LLC member**H1** ☒ Domestic partner☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

Beginning

Ending

|         |          |          |
|---------|----------|----------|
| Profit  | VARIOUS% | VARIOUS% |
| Loss    | VARIOUS% | VARIOUS% |
| Capital | VARIOUS% | VARIOUS% |

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

Beginning

Ending

|                                 |       |       |
|---------------------------------|-------|-------|
| Nonrecourse                     | \$    | \$    |
| Qualified nonrecourse financing | \$    | \$    |
| Recourse                        | \$ 0. | \$ 0. |

Check this box if Item K includes liability amounts from lower-tier partnerships ☐**L Partner's Capital Account Analysis**

|  |    |         |
|--|----|---------|
| Beginning capital account                      | \$ |         |
| Capital contributed during the year            | \$ |         |
| Current year net income (loss)                 | \$ | -2,852. |
| Other increase (decrease) (attach explanation) | \$ |         |
| Withdrawals and distributions                  | \$ | ( )     |
| Ending capital account                         | \$ | -2,852. |

**M** Did the partner contribute property with a built-in gain (loss)?☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

|           |    |  |
|-----------|----|--|
| Beginning | \$ |  |
| Ending    | \$ |  |

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

|  |  |
|--|--|
| <b>1</b> Ordinary business income (loss)<br>-2,486.                                      | <b>14</b> Self-employment earnings (loss)<br><b>A</b> -2,493.          |
| <b>2</b> Net rental real estate income (loss)  | <b>C</b> 3,358.  |
| <b>3</b> Other net rental income (loss)  | <b>15</b> Credits  |
| <b>4a</b> Guaranteed payments for services   | <b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>4b</b> Guaranteed payments for capital  | <b>17</b> Alternative min tax (AMT) items                              |
| <b>4c</b> Total guaranteed payments  |  |
| <b>5</b> Interest income   | <b>18</b> Tax-exempt income and nondeductible expenses                 |
| <b>6a</b> Ordinary dividends   | <b>C*</b> 6.   |
| <b>6b</b> Qualified dividends  |  |
| <b>6c</b> Dividend equivalents   | <b>19</b> Distributions  |
| <b>7</b> Royalties   | <b>20</b> Other information<br><b>Z</b> * <b>STMT</b>                  |
| <b>8</b> Net short-term capital gain (loss)  |  |
| <b>9a</b> Net long-term capital gain (loss)  |  |
| <b>9b</b> Collectibles (28%) gain (loss)   |  |
| <b>9c</b> Unrecaptured section 1250 gain   |  |
| <b>10</b> Net section 1231 gain (loss)   |  |
| <b>11</b> Other income (loss)  |  |
| <b>12</b> Section 179 deduction  | <b>21</b> Foreign taxes paid or accrued                                |
| <b>13</b> Other deductions<br><b>K</b> 360.  |  |
| <b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*          |  |
| <b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes* |  |

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

| DESCRIPTION                            | PARTNER FILING INSTRUCTIONS | AMOUNT |
|--|-----------------------------|--------|
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                             | 6.     |
| TOTAL TO SCHEDULE K-1, BOX 18, CODE C  |                             | 6.     |

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

| DESCRIPTION                     | AMOUNT  |
|---------------------------------|---------|
| TRADE OR BUSINESS -             |         |
| ORDINARY INCOME (LOSS)          | -2,486. |
| SELF-EMPLOYMENT EARNINGS (LOSS) | -2,493. |
| W-2 WAGES                       | 4,172.  |
| UNADJUSTED BASIS OF ASSETS      | 6,812.  |

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND  
OTHER INCREASES(DECREASES)

| DESCRIPTION                        | AMOUNT  | TOTALS  |
|------------------------------------|---------|---------|
| ORDINARY INCOME (LOSS)             | -2,486. |         |
| SCHEDULE K-1 INCOME SUBTOTAL       |         | -2,486. |
| OTHER DEDUCTIONS                   | -360.   |         |
| NONDEDUCTIBLE EXPENSES             | -6.     |         |
| SCHEDULE K-1 DEDUCTIONS SUBTOTAL   |         | -366.   |
| NET INCOME (LOSS) PER SCHEDULE K-1 |         | -2,852. |

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

651121

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

**2022**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number

\*\*-\*\*\*3661

**B** Partnership's name, address, city, state, and ZIP codeBYERS HOLDING LLC  
717 FOREST AVE., STE 215  
LAKE FOREST, IL 60045**C** IRS center where partnership filed return:

E-FILE

**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

\*\*-\*\*-5809

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.KEITH KOWAL  
437 QUIGLEY DRIVE  
MALVERN, PA 19355**G** ☐ General partner or LLC member-manager☒ Limited partner or other LLC member**H1** ☒ Domestic partner☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

Beginning

Ending

|         |          |          |
|---------|----------|----------|
| Profit  | VARIOUS% | VARIOUS% |
| Loss    | VARIOUS% | VARIOUS% |
| Capital | VARIOUS% | VARIOUS% |

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

Beginning

Ending

|                                 |       |       |
|---------------------------------|-------|-------|
| Nonrecourse                     | \$    | \$    |
| Qualified nonrecourse financing | \$    | \$    |
| Recourse                        | \$ 0. | \$ 0. |

Check this box if Item K includes liability amounts from lower-tier partnerships ☐**L Partner's Capital Account Analysis**

|  |    |         |
|--|----|---------|
| Beginning capital account                      | \$ |         |
| Capital contributed during the year            | \$ |         |
| Current year net income (loss)                 | \$ | -1,501. |
| Other increase (decrease) (attach explanation) | \$ |         |
| Withdrawals and distributions                  | \$ | ( )     |
| Ending capital account                         | \$ | -1,501. |

**M** Did the partner contribute property with a built-in gain (loss)?☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

|           |    |  |
|-----------|----|--|
| Beginning | \$ |  |
| Ending    | \$ |  |

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

|  |  |
|--|--|
| <b>1</b> Ordinary business income (loss)<br>-1,308.                                      | <b>14</b> Self-employment earnings (loss)<br><b>A</b> -1,311.          |
| <b>2</b> Net rental real estate income (loss)  | <b>C</b> 1,767.  |
| <b>3</b> Other net rental income (loss)  | <b>15</b> Credits  |
| <b>4a</b> Guaranteed payments for services   | <b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>4b</b> Guaranteed payments for capital  | <b>17</b> Alternative min tax (AMT) items                              |
| <b>4c</b> Total guaranteed payments  |  |
| <b>5</b> Interest income   | <b>18</b> Tax-exempt income and nondeductible expenses                 |
| <b>6a</b> Ordinary dividends   | <b>C*</b> 3.   |
| <b>6b</b> Qualified dividends  |  |
| <b>6c</b> Dividend equivalents   | <b>19</b> Distributions  |
| <b>7</b> Royalties   | <b>20</b> Other information<br><b>Z</b> * STMT                         |
| <b>8</b> Net short-term capital gain (loss)  |  |
| <b>9a</b> Net long-term capital gain (loss)  |  |
| <b>9b</b> Collectibles (28%) gain (loss)   |  |
| <b>9c</b> Unrecaptured section 1250 gain   |  |
| <b>10</b> Net section 1231 gain (loss)   |  |
| <b>11</b> Other income (loss)  |  |
| <b>12</b> Section 179 deduction  | <b>21</b> Foreign taxes paid or accrued                                |
| <b>13</b> Other deductions<br><b>K</b> 190.  |  |
| <b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*          |  |
| <b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes* |  |

\*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

| DESCRIPTION                            | PARTNER FILING INSTRUCTIONS | AMOUNT |
|--|-----------------------------|--------|
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                             | 3.     |
| TOTAL TO SCHEDULE K-1, BOX 18, CODE C  |                             | 3.     |

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

| DESCRIPTION                     | AMOUNT  |
|---------------------------------|---------|
| TRADE OR BUSINESS -             |         |
| ORDINARY INCOME (LOSS)          | -1,308. |
| SELF-EMPLOYMENT EARNINGS (LOSS) | -1,312. |
| W-2 WAGES                       | 2,195.  |
| UNADJUSTED BASIS OF ASSETS      | 3,585.  |

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND  
OTHER INCREASES (DECREASES)

| DESCRIPTION                        | AMOUNT  | TOTALS  |
|------------------------------------|---------|---------|
| ORDINARY INCOME (LOSS)             | -1,308. |         |
| SCHEDULE K-1 INCOME SUBTOTAL       |         | -1,308. |
| OTHER DEDUCTIONS                   | -190.   |         |
| NONDEDUCTIBLE EXPENSES             | -3.     |         |
| SCHEDULE K-1 DEDUCTIONS SUBTOTAL   |         | -193.   |
| NET INCOME (LOSS) PER SCHEDULE K-1 |         | -1,501. |

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

**Schedule K-1  
(Form 1065)**Department of the Treasury  
Internal Revenue Service

For calendar year 2022, or tax year

**2022**☐ Final K-1☐ Amended K-1

OMB No. 1545-0123

**Partner's Share of Income, Deductions, Credits, etc.**

See separate instructions.

**Part I Information About the Partnership****A** Partnership's employer identification number

\*\*-\*\*\*3661

**B** Partnership's name, address, city, state, and ZIP codeBYERS HOLDING LLC  
717 FOREST AVE., STE 215  
LAKE FOREST, IL 60045**C** IRS center where partnership filed return:

E-FILE

**D** ☐ Check if this is a publicly traded partnership (PTP)**Part II Information About the Partner****E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)

\*\*\*-\*\*-3469

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.SHARI CAMBRONNE  
4590 HELMO AVENUE  
OAKDALE, MN 55128**G** ☐ General partner or LLC member-manager☒ Limited partner or other LLC member**H1** ☒ Domestic partner☐ Foreign partner**H2** ☐ If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL****I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐**J** Partner's share of profit, loss, and capital:

Beginning

Ending

|         |          |          |
|---------|----------|----------|
| Profit  | VARIOUS% | VARIOUS% |
| Loss    | VARIOUS% | VARIOUS% |
| Capital | VARIOUS% | VARIOUS% |

Check if decrease is due to sale or exchange of partnership interest ☐**K** Partner's share of liabilities:

Beginning

Ending

|                                 |       |       |
|---------------------------------|-------|-------|
| Nonrecourse                     | \$    | \$    |
| Qualified nonrecourse financing | \$    | \$    |
| Recourse                        | \$ 0. | \$ 0. |

Check this box if Item K includes liability amounts from lower-tier partnerships ☐**L Partner's Capital Account Analysis**

|  |    |         |
|--|----|---------|
| Beginning capital account                      | \$ |         |
| Capital contributed during the year            | \$ |         |
| Current year net income (loss)                 | \$ | -1,500. |
| Other increase (decrease) (attach explanation) | \$ |         |
| Withdrawals and distributions                  | \$ | ( )     |
| Ending capital account                         | \$ | -1,500. |

**M** Did the partner contribute property with a built-in gain (loss)?☐ Yes ☒ No If "Yes," attach statement. See instructions.**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

|           |    |
|-----------|----|
| Beginning | \$ |
| Ending    | \$ |

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

|  |  |
|--|--|
| <b>1</b> Ordinary business income (loss)<br>-1,308.                                      | <b>14</b> Self-employment earnings (loss)<br><b>A</b> -1,312.          |
| <b>2</b> Net rental real estate income (loss)  | <b>C</b> 1,767.  |
| <b>3</b> Other net rental income (loss)  | <b>15</b> Credits  |
| <b>4a</b> Guaranteed payments for services   | <b>16</b> Schedule K-3 is attached if checked <input type="checkbox"/> |
| <b>4b</b> Guaranteed payments for capital  | <b>17</b> Alternative min tax (AMT) items                              |
| <b>4c</b> Total guaranteed payments  |  |
| <b>5</b> Interest income   | <b>18</b> Tax-exempt income and nondeductible expenses                 |
| <b>6a</b> Ordinary dividends   | <b>C*</b> 3.   |
| <b>6b</b> Qualified dividends  |  |
| <b>6c</b> Dividend equivalents   | <b>19</b> Distributions  |
| <b>7</b> Royalties   | <b>20</b> Other information<br><b>Z</b> * STMT                         |
| <b>8</b> Net short-term capital gain (loss)  |  |
| <b>9a</b> Net long-term capital gain (loss)  |  |
| <b>9b</b> Collectibles (28%) gain (loss)   |  |
| <b>9c</b> Unrecaptured section 1250 gain   |  |
| <b>10</b> Net section 1231 gain (loss)   |  |
| <b>11</b> Other income (loss)  |  |
| <b>12</b> Section 179 deduction  | <b>21</b> Foreign taxes paid or accrued                                |
| <b>13</b> Other deductions<br><b>K</b> 189.  |  |
| <b>22</b> <input type="checkbox"/> More than one activity for at-risk purposes*          |  |
| <b>23</b> <input type="checkbox"/> More than one activity for passive activity purposes* |  |

\*See attached statement for additional information.

For IRS Use Only



SCHEDULE K-1 NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

| DESCRIPTION                            | PARTNER FILING INSTRUCTIONS | AMOUNT |
|--|-----------------------------|--------|
| NON-DEDUCTIBLE LIFE INSURANCE PREMIUMS |                             | 3.     |
| TOTAL TO SCHEDULE K-1, BOX 18, CODE C  |                             | 3.     |

SCHEDULE K-1 SECTION 199A INFORMATION, BOX 20, CODE Z

| DESCRIPTION                     | AMOUNT  |
|---------------------------------|---------|
| TRADE OR BUSINESS -             |         |
| ORDINARY INCOME (LOSS)          | -1,308. |
| SELF-EMPLOYMENT EARNINGS (LOSS) | -1,312. |
| W-2 WAGES                       | 2,195.  |
| UNADJUSTED BASIS OF ASSETS      | 3,584.  |

SCHEDULE K-1 SECTION 199A ADDITIONAL INFORMATION

THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

SCHEDULE K-1 CURRENT YEAR NET INCOME (LOSS) AND  
OTHER INCREASES(DECREASES)

| DESCRIPTION                        | AMOUNT  | TOTALS  |
|------------------------------------|---------|---------|
| ORDINARY INCOME (LOSS)             | -1,308. |         |
| SCHEDULE K-1 INCOME SUBTOTAL       |         | -1,308. |
| OTHER DEDUCTIONS                   | -189.   |         |
| NONDEDUCTIBLE EXPENSES             | -3.     |         |
| SCHEDULE K-1 DEDUCTIONS SUBTOTAL   |         | -192.   |
| NET INCOME (LOSS) PER SCHEDULE K-1 |         | -1,500. |

SCHEDULE K-1 SCHEDULE K-3 NOTIFICATION

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

## 2022 TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM IL-1065

FOR THE YEAR ENDING

DECEMBER 31, 2022

|  |  |
|--|--|
| Prepared for                                 | BYERS HOLDING LLC<br>717 FOREST AVE., STE 215<br>LAKE FOREST, IL 60045   |
| Prepared by                                  | HEGRE, MCMAHON & SCHIMMEL, LLC<br>600 ENTERPRISE DRIVE, STE 109<br>OAK BROOK, IL 60523   |
| To be signed and dated by                    | A MEMBER OF THE LLC  |
| Amount of tax                                | Total tax \$ 0.00<br>Less: payments and credits \$ 0.00<br>Plus: other amount \$ 0.00<br>Plus: interest and penalties \$ 0.00<br>NO PMT REQUIRED \$  |
| Overpayment                                  | Credited to your estimated tax \$ 0.00<br>Other amount \$ 0.00<br>Refunded to you \$ 0.00  |
| Mail tax return and check (if applicable) to | THIS RETURN HAS BEEN PREPARED FOR ELECTRONIC FILING. IF YOU WISH TO HAVE IT TRANSMITTED TO THE IDOR, PLEASE SIGN, DATE AND RETURN FORM 8879-SO TO OUR OFFICE. WE WILL THEN SUBMIT THE ELECTRONIC RETURN TO THE IDOR. |
| Forms to be distributed to partners          | ENCLOSED ARE COPIES OF SCHEDULE K-1-P TO BE DISTRIBUTED TO EACH PARTNER.   |
| Return must be mailed on or before           | NOT APPLICABLE   |
| Special Instructions                         | DO NOT MAIL THE PAPER COPY OF THE RETURN TO THE IDOR.  |

**8879-SO**

**State-Only e-file Signature Authorization**

**2022**

▶ Do not send to the Taxing Authority. This is not a tax return.  
▶ Keep this form for your records.

Taxpayer name

BYERS HOLDING LLC

FEIN

\*\*\*3661

**Part I Electronically Filed States**

ILLINOIS

**Part II Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic income tax return and accompanying schedules and statements for tax year 2022, and to the best of my knowledge and belief, it is true, correct, and complete. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the taxing authority and to receive from the taxing authority (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the taxing authority and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my state taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this also authorizes the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- ☒ I authorize HEGRE, MCMAHON & SCHIMMEL, LLC to enter or generate my PIN 60523  
ERO firm name as my signature on my tax year 2022 electronically filed income tax return. Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature on my tax year 2022 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Title ▶ MANAGING MEMBER

**Part III Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. 15476860602  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2022 electronically filed income tax return for the taxpayer indicated above.

ERO's signature ▶ \_\_\_\_\_ Date ▶ 05/17/23

**ERO Must Retain This Form  
Do Not Submit This Form to the Taxing Authority**

## Illinois Department of Revenue

## 2022 Form IL-1065

## Partnership Replacement Tax Return

See "When should I file?" in the Form IL-1065 instructions for a list of due dates.

If this return is not for calendar year 2022, enter your fiscal tax year here.

Tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

**WARNING** This form is for tax years ending on or after December 31, 2022, and before December 31, 2023. For all other situations, see instructions to determine the correct form to use.

Enter the amount you are paying.  
\$ \_\_\_\_\_

## Step 1: Identify your partnership

A Enter your complete legal business name.

If you have a name change, check this box. ☐Name: **BYERS HOLDING LLC**

B Enter your mailing address.

Check this box if either of the following apply: ☐

- this is your **first return**, or
- you have an **address change**.

C/O: \_\_\_\_\_

Mailing address: **717 FOREST AVE., STE 215**City: **LAKE FOREST** State: **IL** ZIP: **60045**

C If this is the first or final return, check the applicable box(es).

☐ First return☐ Final return (Enter the date of termination. \_\_\_\_\_)

mm dd yyyy

D If this is a final return because you sold this business, enter the date sold (mm dd yyyy) \_\_\_\_\_, and the new owner's FEIN. \_\_\_\_\_

E **Apportionment Formulas.** Check the appropriate box or boxes and see Apportionment Formula instructions.☐ Financial organizations☐ Transportation companies☐ Federally regulated exchanges☒ Sales companies

F Check this box if you are:

☐ classified as an investment partnership☐ classified as a publicly-traded partnershipG Check this box if you made an IRC § 761 election. ☐H Check this box if you are a 52/53 week filer. ☐

I Check this box if you elected to file and pay Pass-through

Entity (PTE) Tax. See instructions. ☐J If you are paying Pass-through Entity (PTE) Tax and you annualized your income on Form IL-2220, check this box and attach Form IL-2220. ☐K Enter your federal employer identification number (FEIN). **\*\* - \*\*\* 3661**L ☐ Check this box if you are a member of a unitary business group **and** are included on a Schedule UB, Combined Apportionment for Unitary Business Group. Enter the FEIN of the member who prepared the Schedule UB and **attach** it to this return.

M Enter your North American Industry Classification System (NAICS) Code. See instructions.

**323100**N Enter the city, state, and ZIP code where your accounting records are kept. (Use the two-letter postal abbreviation, **e.g.**, IL, GA, etc.)**LAKE FOREST IL 60045**

City

State

ZIP

O If you are making the business income election to treat all nonbusiness income as business income, check this box and enter zero on Lines 36 and 44. ☐P If you have completed the following, check the box and **attach** the federal form(s) to this return.☐ Federal Form 8886☐ Federal Sch. M-3, Part II, Line 10Q Check this box if you attached Form IL-4562. ☒R Check this box if you attached Illinois Schedule M (for businesses). ☐S Check this box if you attached Schedule 80/20. ☐T Check this box if you attached Schedule 1299-A. ☐U Check this box if your business activity is protected under Public Law 86-272. ☐V Check this box if you attached the Subgroup Schedule. ☐

## Step 2: Figure your ordinary income or loss

(Whole dollars only)

1 Ordinary income or loss, or equivalent from federal Schedule K.

1 **-1,038,200 .00**

2 Net income or loss from all rental real estate activities.

2 \_\_\_\_\_ .00

3 Net income or loss from other rental activities.

3 \_\_\_\_\_ .00

4 Portfolio income or loss.

4 \_\_\_\_\_ .00

5 Net IRC Section 1231 gain or loss.

5 \_\_\_\_\_ .00

6 All other items of income or loss that were not included in the computation of income or loss on

Page 1 of U.S. Form 1065. See instructions. Identify: \_\_\_\_\_

6 \_\_\_\_\_ .00

7 Add Lines 1 through 6. This is your ordinary income or loss.

7 **-1,038,200 .00**

## Step 3: Figure your unmodified base income or loss

8 Charitable contributions.

8 \_\_\_\_\_ .00

9 Expense deduction under IRC Section 179.

9 \_\_\_\_\_ .00

10 Interest on investment indebtedness.

10 \_\_\_\_\_ .00

11 All other items of expense that were not deducted in the computation of ordinary income or loss on

Page 1 of U.S. Form 1065. See instructions. Identify: **SEE STATEMENT 1**11 **20,632 .00**

12 Add Lines 8 through 11.

12 **20,632 .00**

▲ 13 Subtract Line 12 from Line 7. This amount is your total unmodified base income or loss.

13 **-1,058,832 .00**IR ☐ NS ☐ DR ☐

IL-1065 (R-12/22)

249151 01-23-23 ID: 2BX

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

#### Step 4: Figure your income or loss

|    |   |    |                |
|----|---|----|----------------|
| 14 | Enter your unmodified base income or loss from Line 13.   | 14 | -1,058,832 .00 |
| 15 | State, municipal, and other interest income excluded from Line 14.                                  | 15 | .00            |
| 16 | Illinois taxes deducted in arriving at Line 14. See Instructions.                                   | 16 | .00            |
| 17 | Illinois Special Depreciation addition. <b>Attach</b> Form IL-4562.                                 | 17 | 91,580 .00     |
| 18 | Related-Party Expenses addition. <b>Attach</b> Schedule 80/20.                                      | 18 | .00            |
| 19 | Distributive share of additions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.                          | 19 | .00            |
| 20 | Guaranteed payments to partners from U.S. Form 1065.  | 20 | 120,632 .00    |
| 21 | The amount of loss distributable to a partner subject to replacement tax. <b>Attach</b> Schedule B. | 21 | 1,279,120 .00  |
| 22 | Other additions. <b>Attach</b> Illinois Schedule M (for businesses).                                | 22 | .00            |
| 23 | Add Lines 14 through 22. This amount is your income or loss.  | 23 | 432,500 .00    |

#### Step 5: Figure your base income or loss

|    |  |    |             |
|----|--|----|-------------|
| 24 | Interest income from U.S. Treasury or other exempt federal obligations.                          | 24 | .00         |
| 25 | August 1, 1969, valuation limitation amount. <b>Attach</b> Schedule F.                           | 25 | .00         |
| 26 | Personal service income or reasonable allowance for compensation of partners.                    | 26 | .00         |
| 27 | Share of income distributable to a partner subject to replacement tax. <b>Attach</b> Schedule B. | 27 | .00         |
| 28 | River Edge Redevelopment Zone Dividend subtraction. <b>Attach</b> Schedule 1299-A.               | 28 | .00         |
| 29 | High Impact Business Dividend subtraction. <b>Attach</b> Schedule 1299-A.                        | 29 | .00         |
| 30 | Illinois Special Depreciation subtraction. <b>Attach</b> Form IL-4562.                           | 30 | 348,823 .00 |
| 31 | Related-Party Expenses subtraction. <b>Attach</b> Schedule 80/20.                                | 31 | .00         |
| 32 | Distributive share of subtractions. <b>Attach</b> Schedule(s) K-1-P or K-1-T.                    | 32 | .00         |
| 33 | Other subtractions. <b>Attach</b> Schedule M (for businesses).                                   | 33 | .00         |
| 34 | Total subtractions. Add Lines 24 through 33.   | 34 | 348,823 .00 |
| 35 | <b>Base income or loss.</b> Subtract Line 34 from Line 23.                                       | 35 | 83,677 .00  |

|             |   |
|-------------|---|
| <b>STOP</b> | <b>A</b> If the amount on Line 35 is derived inside Illinois only, check this box and enter the amount from Step 5, Line 35 on Step 7, Line 47. You may not complete Step 6. (You must leave Step 6, Lines 36 through 46 blank.) <input type="checkbox"/>         |
|             | <b>Note</b> → If you are a unitary filer, do not check this box. Check the box on Line B and complete Step 6.   |
|             | <b>B</b> If any portion of the amount on Line 35 is derived outside Illinois, or you are a unitary filer, check this box and complete <u>all lines</u> of Step 6. (Do not leave Lines 40 through 42 blank.) See instructions. <input checked="" type="checkbox"/> |

#### Step 6: Figure your income allocable to Illinois (Complete only if you checked the box on Line B, above.)

|    |  |    |               |
|----|--|----|---------------|
| 36 | Nonbusiness income or loss. <b>Attach</b> Schedule NB.   | 36 | 37 .00        |
| 37 | Business income or loss included in Line 35 from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions.       | 37 | 0 .00         |
| 38 | Add Lines 36 and 37.   | 38 | 37 .00        |
| 39 | Business income or loss. Subtract Line 38 from Line 35.  | 39 | 83,640 .00    |
| 40 | Total sales everywhere. This amount cannot be negative.  | 40 | 3,921,786 .00 |
| 41 | Total sales inside Illinois. This amount cannot be negative.   | 41 | 2,827,946 .00 |
| 42 | Apportionment factor. Divide Line 41 by Line 40. Round to six decimal places.  | 42 | .721086       |
| 43 | Business income or loss apportionable to Illinois. Multiply Line 39 by Line 42.  | 43 | 60,312 .00    |
| 44 | Nonbusiness income or loss allocable to Illinois. <b>Attach</b> Schedule NB.   | 44 | 37 .00        |
| 45 | Business income or loss apportionable to Illinois from non-unitary partnerships, partnerships included on a Schedule UB, S corporations, trusts, or estates. See instructions. | 45 | 0 .00         |
| 46 | <b>Base income or loss allocable to Illinois.</b> Add Lines 43 through 45.   | 46 | 60,349 .00    |

### Step 7: Figure your net income

|    |   |    |            |
|----|---|----|------------|
| 47 | Base income or net loss from Step 5, Line 35, or Step 6, Line 46.   | 47 | 60,349 .00 |
| 48 | Illinois net loss deduction. If Line 47 is zero or a negative amount, enter zero. <b>Attach</b> Schedule NLD.<br>Check this box and attach a detailed statement if you have merged losses. <input type="checkbox"/> | 48 | 60,349 .00 |
| 49 | Income after NLD. Subtract Line 48 from Line 47.  | 49 | 0 .00      |
| 50 | Enter the amount from Step 5, Line 35.  | 50 | 83,677 .00 |
| 51 | Divide Line 47 by Line 50. Round the result to six decimal places. This figure cannot be greater than one.  | 51 | .721214    |
| 52 | Exemption allowance. See instructions before completing.  | 52 | 721 .00    |
| 53 | <b>Net income.</b> Subtract Line 52 from Line 49.   | 53 | 0 .00      |

### Step 8: Figure the taxes, pass-through withholding, and penalty you owe

|    |  |    |       |
|----|--|----|-------|
| 54 | Replacement tax. Multiply Line 53 by 1.5% (.015).  | 54 | 0 .00 |
| 55 | Recapture of investment credits. <b>Attach</b> Schedule 4255.  | 55 | .00   |
| 56 | Replacement tax before investment credits. Add Lines 54 and 55.  | 56 | .00   |
| 57 | Investment credits. <b>Attach</b> Form IL-477.   | 57 | .00   |
| 58 | <b>Net replacement tax.</b> Subtract Line 57 from Line 56. If the amount is negative, enter zero.  | 58 | .00   |
| 59 | Pass-through withholding you owe on behalf of your members. Enter the amount from Schedule B, Section A, Line 5. See instructions. <b>Attach</b> Schedule B. | 59 | 0 .00 |
| 60 | Pass-through entity income. See instructions. <input checked="" type="checkbox"/> 60 .00 <input type="checkbox"/>  |    |       |
| 61 | <b>Pass-through entity tax.</b> Multiply Line 60 by 4.95% (.0495).   | 61 | .00   |
| 62 | <b>Total net replacement tax, pass-through withholding, and pass-through entity tax you owe.</b> Add Lines 58, 59, and 61.                                   | 62 | .00   |
| 63 | Underpayment of estimated tax penalty from Form IL-2220. See instructions.   | 63 | 0 .00 |
| 64 | <b>Total taxes, pass-through withholding, and penalty.</b> Add Lines 62 and 63.  | 64 | .00   |

### Step 9: Figure your refund or balance due

|    |  |     |     |
|----|--|-----|-----|
| 65 | Payments. See instructions.  |     |     |
| a  | Credits from previous overpayments.  | 65a | .00 |
| b  | Total payments made before the date this return is filed.  | 65b | .00 |
| c  | Pass-through withholding reported to you.<br><b>Attach</b> Schedule(s) K-1-P or K-1-T.   | 65c | .00 |
| d  | Illinois income tax withholding. <b>Attach</b> Form(s) W-2G.   | 65d | .00 |
| 66 | Total payments. Add Lines 65a through 65d.   | 66  | .00 |
| 67 | Overpayment. If Line 66 is greater than Line 64, subtract Line 64 from Line 66.  | 67  | .00 |
| 68 | Amount to be <b>credited forward</b> . See instructions.<br>Check this box and attach a detailed statement if this carryforward is going to a different FEIN. <input type="checkbox"/> | 68  | .00 |
| 69 | <b>Refund.</b> Subtract Line 68 from Line 67. This is the amount to be refunded.   | 69  | .00 |

#### 70 Complete to direct deposit your refund

Routing Number \_\_\_\_\_ ☐ Checking or ☐ Savings  
Account Number \_\_\_\_\_

|    |  |    |       |
|----|--|----|-------|
| 71 | <b>Tax Due.</b> If Line 64 is greater than Line 66, subtract Line 66 from Line 64. This is the amount you owe. | 71 | 0 .00 |
|----|--|----|-------|

**Special Note** → Enter the amount of your payment on the top of Page 1 in the space provided.

### Step 10: Sign below - Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

|                                     |                                 |  |                           |  |                   |               |  |
|-------------------------------------|---------------------------------|--|---------------------------|--|-------------------|---------------|--|
| Sign Here<br>Paid Preparer Use Only | Signature of partner            |  | Date (mm/dd/yyyy)         |  | MEMBER            | 610-823-3123  | <input checked="" type="checkbox"/> Check if the Department may discuss this return with the paid preparer shown in this step. |
|                                     | PETER T. SCHIMMEL               |  | 05/17/2023                |  |                   |               |  |
|                                     | Print/Type paid preparer's name |  | Paid preparer's signature |  | Date (mm/dd/yyyy) | self-employed | P00024655  |
|                                     | Firm's name                     |  | Firm's FEIN               |  | Firm's phone      |               |  |
|                                     | HEGRE, MCMAHON & SCHIMMEL, L    |  | ** - *** 0334             |  | 312.345.6200      |               |  |
|                                     | Firm's address                  |  | Firm's phone              |  |                   |               |  |
|                                     | 600 ENTERPRISE DRIVE, STE 109 O |  | 312.345.6200              |  |                   |               |  |

If a payment is enclosed, mail your Form IL-1065 to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19053  
SPRINGFIELD IL 62794-9053

If a payment is not enclosed, mail your Form IL-1065 to:  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19031  
SPRINGFIELD IL 62794-9031

**2022 Schedule B****Partners or Shareholders Information**

Attach to your Form IL-1065 or Form IL-1120-ST.

Year ending

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

IL Attachment No. 1

**BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

**\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

**Read this information first:**

- You must read the Schedule B instructions and complete Schedule(s) K-1-P and Schedule(s) K-1-P(3) before completing this schedule.
- You must complete Section B of Schedule B and provide all the required information for your partners or shareholders before completing Section A of Schedule B.

**Note** → Failure to follow these instructions may delay the processing of your return or result in you receiving further correspondence from the Illinois Department of Revenue. You may also be required to submit further information to support your filing.

**Section A: Total members' information (from Schedule(s) K-1-P and Schedule B, Section B)**

**STOP** Before completing this section you must first complete Schedule(s) K-1-P, Schedule(s) K-1-P(3) and Schedule B, Section B. You will use the amounts from those schedules when completing this section.

**Totals for resident and nonresident partners or shareholders (from Schedule(s) K-1-P and Schedule B, Section B)**

- |   |  |   |                             |
|---|--|---|-----------------------------|
| 1 | Enter the total of all nonbusiness income or loss you reported on Schedule(s) K-1-P for your members.<br>See instructions.   | 1 | <u>2,950.00</u>             |
| 2 | Enter the total of all income and replacement tax credits you reported on Schedule(s) K-1-P for your members. See instructions.  | 2 | <u>                    </u> |
| 3 | Add the amounts shown on Schedule B, Section B, Line E for all partners or shareholders on all pages for which you have checked the box indicating the entity is subject to Illinois replacement tax or an ESOP. Enter the total here. See instructions. | 3 | <u>-1,279,120.00</u>        |

**Totals for nonresident partners or shareholders only (from Schedule B, Section B)**

- |    |   |    |                             |
|----|---|----|-----------------------------|
| 4  | Enter the total pass-through withholding you reported on all pages of your Schedule B, Section B, Line J for your   |    |                             |
| a. | nonresident individual members. See instructions.   | 4a | <u>                    </u> |
| b. | nonresident estate members. See instructions.   | 4b | <u>                    </u> |
| c. | partnership and S corporation members. See instructions.  | 4c | <u>                    </u> |
| d. | nonresident trust members. See instructions.  | 4d | <u>                    </u> |
| e. | C corporation members. See instructions.  | 4e | <u>                    </u> |
| 5  | Add Line 4a through Line 4e. This is the total pass-through withholding you owe on behalf of all your nonresident partners or shareholders. This amount should match the total amount from Schedule B, Section B, Line J for all nonresident partners or shareholders on all pages. Enter the total here and on Form IL-1065 (Form IL-1065-X), Line 59, or Form IL-1120-ST (Form IL-1120-ST-X), Line 59.<br>See instructions. | 5  | <u>                    </u> |
| 6  | Enter the total pass-through entity tax credit paid on all pages of Schedule B, Section B, Line K.  | 6  | <u>                    </u> |
| 7  | Enter the total pass-through entity tax credit received and distributed on all pages of Schedule B, Section B, Line L.  | 7  | <u>                    </u> |

▶ **Attach all pages of Schedule B, Section B behind this page.**

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.



**BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

**\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

**Section B: Members' information** (See instructions before completing.)

|   | Member 1                 | Member 2                            | Member 3                            | Member 4                 |
|---|--------------------------|-------------------------------------|-------------------------------------|--------------------------|
| <b>A Name</b>   | <b>MATT SANDRETTO</b>    | <b>JAL EQUITY, IN</b>               | <b>MOLLEHHOUR GRO</b>               | <b>JEFF PAYNE</b>        |
| C/O   |                          |                                     |                                     |                          |
| Address 1   | <b>2439 N. JANSSE</b>    | <b>3600 TORREY PI</b>               | <b>11409 MUNICIPA</b>               | <b>8 WAWASET FARM</b>    |
| Address 2   |                          |                                     |                                     |                          |
| City  | <b>CHICAGO</b>           | <b>SARASOTA</b>                     | <b>KNOXVILLE</b>                    | <b>WEST CHESTER</b>      |
| State, ZIP  | <b>IL 60614</b>          | <b>FL 34240</b>                     | <b>TN 37933</b>                     | <b>PA 19382</b>          |
| <b>B Partner or Shareholder</b>                                       | <b>I</b>                 | <b>S</b>                            | <b>P</b>                            | <b>I</b>                 |
| <b>C SSN/FEIN</b>   | <b>***-**-0749</b>       | <b>** - ***8531</b>                 | <b>** - ***3161</b>                 | <b>***-**-7180</b>       |
| <b>D Subject to Illinois replacement tax or an ESOP</b>               | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| <b>E Member's distributable amount of base income or loss</b>         | <b>90,043</b>            | <b>-1,269,535</b>                   | <b>-9,585</b>                       | <b>-3,102</b>            |
| <b>F Excluded from pass-through withholding</b>                       | <b>R</b>                 |                                     |                                     |                          |
| <b>G Share of Illinois income subject to pass-through withholding</b> | <b>0</b>                 | <b>0</b>                            | <b>0</b>                            | <b>0</b>                 |
| <b>H Pass-through withholding before credits</b>                      | <b>0</b>                 | <b>0</b>                            | <b>0</b>                            | <b>0</b>                 |
| <b>I Distributable share of credits</b>                               | <b>0</b>                 | <b>0</b>                            | <b>0</b>                            | <b>0</b>                 |
| <b>J Pass-through withholding amount</b>                              | <b>0</b>                 | <b>0</b>                            | <b>0</b>                            | <b>0</b>                 |
| <b>K PTE tax credit paid to members</b>                               | <b>0</b>                 | <b>0</b>                            | <b>0</b>                            | <b>0</b>                 |
| <b>L PTE tax credit received and distributed to members</b>           |                          |                                     |                                     |                          |

**Note** → If you have more members than space provided, attach additional copies of this page as necessary.

**BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

**\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

**Section B: Members' information** (See instructions before completing.)

|   | Member 1                 | Member 2                 | Member 3                 | Member 4                 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>A</b> Name   | KEITH KOWAL              | SHARI CAMBRONN           |                          |                          |
| C/O   |                          |                          |                          |                          |
| Address 1   | 437 QUIGLEY DR           | 4590 HELMO AVE           |                          |                          |
| Address 2   |                          |                          |                          |                          |
| City  | MALVERN                  | OAKDALE                  |                          |                          |
| State, ZIP  | PA 19355                 | MN 55128                 |                          |                          |
| <b>B</b> Partner or Shareholder                                       | I                        | I                        |                          |                          |
| <b>C</b> SSN/FEIN   | *** - ** - 5809          | *** - ** - 3469          |                          |                          |
| <b>D</b> Subject to Illinois replacement tax or an ESOP               | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>E</b> Member's distributable amount of base income or loss         | -1,632                   | -1,632                   |                          |                          |
| <b>F</b> Excluded from pass-through withholding                       |                          |                          |                          |                          |
| <b>G</b> Share of Illinois income subject to pass-through withholding | 0                        | 0                        |                          |                          |
| <b>H</b> Pass-through withholding before credits                      | 0                        | 0                        |                          |                          |
| <b>I</b> Distributable share of credits                               | 0                        | 0                        |                          |                          |
| <b>J</b> Pass-through withholding amount                              | 0                        | 0                        |                          |                          |
| <b>K</b> PTE tax credit paid to members                               | 0                        | 0                        |                          |                          |
| <b>L</b> PTE tax credit received and distributed to members           |                          |                          |                          |                          |

**Note** → If you have more members than space provided, attach additional copies of this page as necessary.

**Illinois Department of Revenue**  
**2022 Schedule NLD**  
**Illinois Net Loss Deduction**

Carry year ending

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

For Illinois net losses arising in tax years ending on or after December 31, 1986.

Attach to your Form IL-1120, IL-1120-ST, IL-1041, IL-1065, or corresponding amended return.

**IL Attachment No. 6****BYERS HOLDING LLC**

Enter your name as shown on your return.

**\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

**Step 1: Figure your Illinois net loss deduction (NLD)**

- Read the instructions before completing this schedule.
- "Carry year" is the year to which the loss is being carried.
- Enter all amounts as positive figures.

|  | <b>A</b><br>Loss year that expires first<br><b>12/19</b><br>Month Year | <b>B</b><br>Loss year ending<br>Month Year | <b>C</b><br>Loss year ending<br>Month Year |
|--|--|--|--|
| <b>1</b> Enter your reported Illinois net loss. See instructions.  | <b>524,748</b>   |  |  |
| <b>2a</b> Enter the carry year and the amount of Illinois net loss previously carried back or forward. See instructions. | 2a<br>Month Year Loss carried  | Month Year Loss carried                    | Month Year Loss carried                    |
| <b>2b</b>  | Month Year Loss carried  | Month Year Loss carried                    | Month Year Loss carried                    |
| <b>2c</b>  | Month Year Loss carried  | Month Year Loss carried                    | Month Year Loss carried                    |
| <b>2d</b> Add Lines 2a through 2c. This is your total amount of loss previously carried.                                 | <b>0</b>   |  |  |
| <b>3</b> Subtract Line 2d from Line 1. This is your remaining Illinois net loss.   | <b>524,748</b>   |  |  |
| <b>4</b> Enter the Illinois base income for this carry year. See instructions.   | <b>60,349</b>  |  |  |
| <b>5</b> <b>Column A:</b> See instructions. <b>Columns B and C:</b> See instructions.                                    | <b>60,349.</b>   | ▲ Enter Line 8 from previous column ▲      | ▲ Enter Line 8 from previous column ▲      |
| <b>6</b> Write the lesser of Line 4 or Line 5. This is your maximum NLD allowed.   | <b>60,349.</b>   | ▲ Enter Line 9 from previous column ▲      | ▲ Enter Line 9 from previous column ▲      |
| <b>7</b> Write the lesser of Line 3 or Line 6. This is your NLD.   | <b>60,349</b>  |  |  |
| <b>8</b> Subtract Line 7 from Line 4. This is your remaining income after NLD.   | <b>0</b>   |  |  |
| <b>9</b> Subtract Line 7 from Line 6. This is your remaining NLD allowed this carry year.                                | <b>0.</b>  |  |  |
| <b>10</b> Subtract Line 7 from Line 3. This is your remaining NLD for subsequent years.                                  | <b>464,399</b>   |  |  |

**Line 7 Total**  
 Enter the total of Line 7, Column A, B, and C in this box. See instructions. For corporate filers, this amount cannot exceed \$100,000.  
**60,349**

## Step 2: Identify the loss year company

Complete this part only if the loss shown on Step 1, Line 1, originated from a company other than the one filing this return. Enter the FEIN of the company, the reason (e.g., merger) you are allowed to use that company's losses, and the date you acquired the loss.

| A   | B   | C   |
|---|---|---|
| 11 FEIN: _____                                  | 12 FEIN: _____                                  | 13 FEIN: _____                                  |
| Reason: _____                                   | Reason: _____                                   | Reason: _____                                   |
| _____   | _____   | _____   |
| Enter the date you<br>acquired this loss: _____ | Enter the date you<br>acquired this loss: _____ | Enter the date you<br>acquired this loss: _____ |
| Month Day Year                                  | Month Day Year                                  | Month Day Year                                  |

### Discharge of Indebtedness Worksheet

- |   |         |
|---|---------|
| 1 Enter the amount of the reduction to your federal net operating losses that was carried over to the tax year of the discharge (See federal Form 982). | 1 _____ |
| 2 Multiply the amount on Line 1 by your income allocation ratio.  | 2 _____ |
| 3 Enter the total amount of Illinois net loss carryovers from all loss years available to be carried to the taxable year of the discharge.              | 3 _____ |
| 4 Enter the lesser of Line 2 or Line 3. This is the amount of your loss carryover reduction.  | 4 _____ |

## Illinois Department of Revenue

**2022 IL-4562 Special Depreciation**For tax years ending on or after December 31, 2022.  
Attach to your Form IL-1120, IL-1120-ST, IL-1065, IL-1041, or IL-1040.

Year ending

12 22

Month Year

IL Attachment No. 11

**Step 1: Provide the following information**

BYERS HOLDING LLC

Enter your name as shown on your return.

\*\*-\*\*\*3661

Enter your Social Security number (SSN) or  
federal employer identification number (FEIN).*Special Note* → **You must read the instructions before completing Form IL-4562. Do not use negative figures.****Step 2: Figure your Illinois special depreciation addition**

- 1 Enter the total amount claimed as a special depreciation allowance on your current federal Form 4562, Depreciation and Amortization, Lines 14 and 25, for property acquired after September 10, 2001 1 91,580.00
- 2 **Individuals only:** Enter the total amount claimed as a special depreciation allowance from federal Form 2106, Employee Business Expenses. 2 \_\_\_\_\_
- 3 **Last year of regular depreciation:** Enter the total amount of all Illinois depreciation subtractions claimed on this year and any prior year Forms IL-4562, Step 3, for each property. See instructions. 3 \_\_\_\_\_
- 4 Add Lines 1 through 3. This is your Illinois special depreciation addition. Enter the total here and see instructions for the list of Illinois form and line references to report this addition. 4 91,580.00

**Step 3: Figure your Illinois special depreciation subtraction**

- 5 a Enter the portion of depreciation allowance claimed on federal Form 4562, for property for which you claimed bonus depreciation **equal to 30 percent** of your basis in the property. See instructions. 5a \_\_\_\_\_
- b **Individuals only:** Enter the portion of depreciation allowance claimed for bonus depreciation **equal to 30 percent** of your basis in the property. See instructions. 5b \_\_\_\_\_
- c Add Lines 5a and 5b. 5c \_\_\_\_\_
- 6 Multiply Line 5c by 42.9 percent (0.429). 6 \_\_\_\_\_
- 7 a Enter the portion of depreciation allowance claimed on federal Form 4562, for property for which you claimed bonus depreciation **equal to 50 percent** of your basis in the property. See instructions. 7a \_\_\_\_\_
- b **Individuals only:** Enter the portion of depreciation allowance claimed for bonus depreciation **equal to 50 percent** of your basis in the property. See instructions. 7b \_\_\_\_\_
- c Add Lines 7a and 7b. 7c \_\_\_\_\_
- 8 a Enter the portion of depreciation allowance claimed on federal Form 4562, for property for which you claimed bonus depreciation **equal to 80 percent** of your basis in the property. See instructions. 8a \_\_\_\_\_
- b **Individuals only:** Enter the portion of depreciation allowance claimed for bonus depreciation **equal to 80 percent** of your basis in the property. See instructions. 8b \_\_\_\_\_
- c Add Lines 8a and 8b. 8c \_\_\_\_\_
- 9 Multiply Line 8c by four (4). 9 \_\_\_\_\_
- 10 Enter the amount of federal depreciation you would have claimed if you elected not to claim bonus depreciation on your federal return. **STATEMENT 2** 10 348,823.00
- 11 Add Lines 6, 7c, 9, and 10. 11 348,823.00
- 12 **Last year of regular depreciation:** Enter the Illinois special depreciation addition reported on any prior year Form IL-4562, Step 2, Line 1 plus Line 2, for each property. See instructions. 12 \_\_\_\_\_
- 13 Add Lines 11 and 12. This is your Illinois depreciation subtraction for this year. Enter the total here and see instructions for the list of Illinois form and line references to report this subtraction. 13 348,823.00

→ **Attach this form to your Illinois return.** ←

This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty.

**Illinois Department of Revenue**  
**Schedule NB Nonbusiness Income**

Attach to your Form IL-1120, IL-1120-ST, or IL-1065.

Year ending

12  
Month22  
Year

IL Attachment No. 17

BYERS HOLDING LLC

\*\*-\*\*\*3661

Enter your name as shown on your Form IL-1120, IL-1120-ST, or IL-1065.

Enter your federal employer identification number (FEIN).

**Read the instructions before completing this form.**

|  | Column A<br>Total everywhere | Column B<br>Allocable to Illinois |
|--|------------------------------|-----------------------------------|
| 1 Interest*  | 1                            |                                   |
| 2 Dividends*   | 2                            |                                   |
| 3 Rental income  | 3                            |                                   |
| 4 Patent royalties   | 4                            |                                   |
| 5 Copyright royalties  | 5                            |                                   |
| 6 Other royalty income   | 6                            |                                   |
| 7 Capital gain (loss) from real property   | 7                            |                                   |
| 8 Capital gain (loss) from tangible personal property  | 8 37.00                      | 37.00                             |
| 9 Capital gain (loss) from intangible personal property  | 9                            |                                   |
| 10 Other (specify) _____   | 10                           |                                   |
| _____  |                              |                                   |
| _____  |                              |                                   |
| _____  |                              |                                   |
| 11 Recaptured business expense (see instructions.)   | 11                           |                                   |
| <b>Note</b> → You must complete the apportionment factor worksheet below to get the correct figure for Column B. |                              |                                   |
| 12 Totals. Add Lines 1 through 11 for each column.   | 12 37.00                     | 37.00                             |

**Apportionment factor worksheet (see instructions)**

- a** Enter your apportionment factor from two years ago (if applicable).
- b** Enter your apportionment factor from last year's tax return.
- c** Enter your apportionment factor from this year's tax return.
- d** Add Lines a, b, and c.
- e** If you have an amount on Line a, divide Line d by 3.  
If you do not have an amount on Line a, divide Line d by 2.
- f** Enter the greater of Line c or Line e.  
This is your apportionment factor.
- g** Multiply Column A, Line 11 by Line f, and enter the result here and in Column B, Line 11.

**a** \_\_\_\_\_

**b** \_\_\_\_\_

**c** \_\_\_\_\_

**d** \_\_\_\_\_

**e** \_\_\_\_\_

**f** \_\_\_\_\_

**g** \_\_\_\_\_

\* Interest and dividends are allocable to Illinois if your commercial domicile was in Illinois at the time the interest or dividend was paid or accrued.

| IL-1065                        | OTHER ITEMS OF EXPENSE | STATEMENT | 1 |
|--------------------------------|------------------------|-----------|---|
| DESCRIPTION                    |                        | AMOUNT    |   |
| HEALTH INSURANCE PREMIUMS      |                        | 20,632.   |   |
| TOTAL TO FORM IL-1065, LINE 11 |                        | 20,632.   |   |

| IL-4562                   | FEDERAL DEPRECIATION IF NOT CLAIMING BONUS DEPRECIATION | STATEMENT | 2 |
|---------------------------|---|-----------|---|
| ASSET                     |   | AMOUNT    |   |
| PRINTING MACHINES         |   | 39,547.   |   |
| BLUECREST INSERTER        |   | 290,958.  |   |
| PRINTING MACHINES         |   | 981.      |   |
| PRINTING MACHINES         |   | 981.      |   |
| SCREEN TRUEPRESS JET 520  |   | 3,400.    |   |
| PRINTING MACHINES         |   | 1,400.    |   |
| PRINTING MACHINES         |   | 8,800.    |   |
| PRINTING MACHINES         |   | 600.      |   |
| PRINTING MACHINES         |   | 600.      |   |
| PRINTING MACHINES         |   | 576.      |   |
| PRINTING MACHINES         |   | 980.      |   |
| TOTAL TO IL-4562, LINE 10 |   | 348,823.  |   |

**Illinois Department of Revenue  
Schedule K-1-P****Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Year ending****12 22**

Month Year

IL Attachment No. 12

**Step 1: Identify your partnership or S corporation**1 Check your business type ☒ partnership ☐ S corporation2 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **\*\* - \*\*\* 3661**

Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." **.721086****Step 2: Identify your partner or shareholder**5 **MATT SANDRETTO**

Name

6 **2439 N. JANSSEN AVENUE**

Mailing address

**CHICAGO, IL 60614**

City

State

ZIP

7 **\*\*\* - \*\* - 0749**

Social Security number or FEIN

8 **VARIOUS**

Share (%)

9a Check the appropriate box. See instructions.

☒ individual ☐ corporation ☐ trust  
☐ partnership ☐ S corporation ☐ estate

9b To be completed by the recipient on Line 5 only.

I am a: ☐ grantor trust ☐ disregarded entity  
and the amounts on this schedule will be reported by:

Name: \_\_\_\_\_

SSN or FEIN: \_\_\_\_\_

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss**

|   | <b>A</b><br>Member's share<br>(See instructions.) | <b>B</b><br>Member's share<br>allocable to Illinois |
|---|---|---|
| 10 Interest   | 10 _____  | _____   |
| 11 Dividends  | 11 _____  | _____   |
| 12 Rental income  | 12 _____  | _____   |
| 13 Patent royalties                                       | 13 _____  | _____   |
| 14 Copyright royalties                                    | 14 _____  | _____   |
| 15 Other royalty income                                   | 15 _____  | _____   |
| 16 Capital gain or loss from real property                | 16 _____  | _____   |
| 17 Capital gain or loss from tangible personal property   | 17 <b>23</b>                                      | <b>23</b>   |
| 18 Capital gain or loss from intangible personal property | 18 _____  | _____   |
| 19 Other income and expense                               | 19 _____  | _____   |
| Specify   |   |   |

**Step 4: Figure your partner's or shareholder's share of your business income or loss**

|  | <b>A</b><br>Member's share<br>from U.S. Schedule K-1,<br>less nonbusiness income | <b>B</b><br>Member's share<br>apportioned to Illinois |
|--|--|---|
| 20 Ordinary income or loss from trade or business activity                       | 20 <b>-8,003</b>   | <b>-5,771</b>   |
| 21 Net income or loss from rental real estate activities                         | 21 _____   | _____   |
| 22 Net income or loss from other rental activities                               | 22 _____   | _____   |
| 23 Interest  | 23 _____   | _____   |
| 24 Dividends   | 24 _____   | _____   |
| 25 Royalties   | 25 _____   | _____   |
| 26 Net short-term capital gain or loss   | 26 _____   | _____   |
| 27 Net long-term capital gain or loss. Total for year.                           | 27 _____   | _____   |
| 28 Unrecaptured Section 1250 gain  | 28 _____   | _____   |
| 29 Guaranteed payments to partner (U.S. Form 1065 only)                          | 29 <b>120,632</b>  | <b>86,986</b>   |
| 30 Net Section 1231 gain or loss (other than casualty or theft). Total for year. | 30 _____   | _____   |
| 31 Other income and expense <b>SEE STATEMENT</b>                                 | 31 <b>-20,632</b>  | <b>-14,877</b>  |
| Specify  |  |   |



Enter identification number from Line 7.

\*\*\*-\*\*-0749

Document

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**Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions****K-1-P Recipient:** Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

|   | <b>A</b><br>Member's share from<br>Form IL-1065 or IL-1120-ST | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|---|---|--|
| <b>Additions</b>  |   |  |
| 32 Federally tax-exempt interest income   | 32  |  |
| 33 Illinois taxes and surcharge deducted. See instructions.   | 33  |  |
| 34 Illinois Special Depreciation addition   | 34 704  | 508  |
| 35 Related-Party Expenses addition  | 35  |  |
| 36 Distributive share of additions  | 36  |  |
| 37 Other additions (from Illinois Schedule M for businesses)  | 37  |  |
| <b>Subtractions</b>   |   |  |
| 38 a Interest from U.S. Treasury obligations (business income)  | 38a   |  |
| b Interest from U.S. Treasury obligations (nonbusiness income)  | 38b   |  |
| 39 River Edge Redevelopment Zone Dividend subtraction   | 39  |  |
| 40 High Impact Business Dividend subtraction  | 40  |  |
| 41 Contribution subtraction (Form IL-1120-ST filers only)   | 41  |  |
| 42 River Edge Redevelopment Zone Interest subtraction (Form IL-1120-ST financial organizations only)                    | 42  |  |
| 43 High Impact Business within a Foreign Trade Zone Interest subtraction (Form IL-1120-ST financial organizations only) | 43  |  |
| 44 Illinois Special Depreciation subtraction  | 44 2,681  | 1,933  |
| 45 Related-Party Expenses subtraction   | 45  |  |
| 46 Distributive share of subtractions   | 46  |  |
| 47 Other subtractions (from Illinois Schedule M for businesses)   | 47  |  |

**Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts**

|  | <b>A</b><br>Member's share from Illinois<br>Schedule F (Form IL-1065 or IL-1120-ST) | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|--|---|--|
| 48 Section 1245 and 1250 gain  | 48  |  |
| 49 Section 1231 gain   | 49  |  |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50  |  |
| 51 Capital gain  | 51  |  |

**Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding, pass-through entity tax credit, and federal income subject to surcharge**

|   | Credit<br>Code | Member's share<br>from Illinois<br>tax return |  | Member's share<br>from Illinois<br>tax return |
|---|----------------|---|--|---|
| <b>52 Illinois Income Tax Credits</b>         |                |   | <b>53 Other credits</b>                      |   |
| a Film Production Services 5000               | 52a            |   | a Pass-through Entity (PTE) Tax Credit       | 53a   |
| b Enterprise Zone Investment 5080             | 52b            |   | See instructions.                            |   |
| c Enterprise Zone Construction Jobs 5120      | 52c            |   | b Replacement Tax Investment Credits         |   |
| d High Impact Business Construction Jobs 5160 | 52d            |   | See instructions.                            | 53b   |
| e Affordable Housing Donations 5260           | 52e            |   | <b>54 Recapture</b>                          |   |
| f EDGE 5300                                   | 52f            |   | a Enterprise Zone or River                   |   |
| g New Construction EDGE 5320                  | 52g            |   | Edge Redevelopment Zone                      |   |
| h Research and Development 5340               | 52h            |   | Investment Credit recapture                  | 54a   |
| i Wages Paid to Ex-Felons 5380                | 52i            |   | b REV Illinois Investment                    |   |
| j Student-Assistance Contributions 5420       | 52j            |   | Credit recapture                             | 54b   |
| k Angel Investment 5460                       | 52k            |   | c Replacement Tax Investment                 |   |
| l New Markets Development 5500                | 52l            |   | Credit recapture                             | 54c   |
| m River Edge Historic Preservation 5540       | 52m            |   | d Additional income tax credit               |   |
| n River Edge Construction Jobs 5560           | 52n            |   | recapture                                    | 54d   |
| o Live Theater Production 5580                | 52o            |   | <b>55 Pass-through withholding</b>           |   |
| p Hospital 5620                               | 52p            |   | See instructions.                            | 55  |
| q Invest in Kids 5660                         | 52q            |   | <b>56 Federal income attributable to</b>     |   |
| r Data Center Construction Employment 5820    | 52r            |   | transactions subject to the                  |   |
| s Apprenticeship Education Expense 0160       | 52s            |   | Compassionate Use of Medical                 |   |
| t Historic Preservation 1030                  | 52t            |   | Cannabis Program Act surcharge.              | 56  |
| u REV Illinois Investment 5230                | 52u            |   | See instructions.                            |   |
| v Agritourism Liability Insurance 5440        | 52v            |   | <b>57 Federal income attributable to the</b> |   |
| w Recovery and Mental Health 0180             | 52w            |   | sale or exchange of assets by a              |   |
| x Other income tax credits                    | 52x            |   | gaming licensee surcharge.                   | 57  |
|   |                |   | See instructions.                            |   |

IL SCH K-1-POTHER BUSINESS INCOME AND EXPENSE

| DESCRIPTION                       | TOTAL   | ILLINOIS |
|-----------------------------------|---------|----------|
| OTHER EXPENSES                    | -20,632 | -14,877  |
| TOTALS TO SCHEDULE K-1-P, LINE 31 | -20,632 | -14,877  |

---

IL SCH K-1-P MEMBER'S SHARE OF DISTRIBUTABLE BASE INCOME OR LOSS

---

|   |   |    |            |
|---|---|----|------------|
| 1 | ENTER THE SHARE OF INCOME FROM IL-1065 LINE 14 FOR THIS MEMBER<br>(SCHEDULE K-1-P COLUMN A LINES 10-27 & 30-31) | \$ | -28,612.00 |
| 2 | ENTER THE SHARE OF ADDITIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 15-20 AND LINE 22               |    | 121,336.00 |
| 3 | ADD LINES 1 AND 2   |    | 92,724.00  |
| 4 | ENTER THE SHARE OF SUBTRACTIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 24-25 AND 28-33              |    | 2,681.00   |
| 5 | SUBTRACT LINE 4 FROM LINE 3   | \$ | 90,043.00  |

**Illinois Department of Revenue  
Schedule K-1-P****Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

IL Attachment No. 12

**Step 1: Identify your partnership or S corporation**1 Check your business type ☒ partnership ☐ S corporation2 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." **.721086****Step 2: Identify your partner or shareholder**5 **JAL EQUITY, INC.**

Name

6 **3600 TORREY PINES BLVD**

Mailing address

**SARASOTA, FL 34240**

City

State

ZIP

7 **\*\* - \*\*\*8531**

Social Security number or FEIN

8 **VARIOUS**

Share (%)

9a Check the appropriate box. See instructions.

|                                      |   |                                 |
|--------------------------------------|---|---------------------------------|
| <input type="checkbox"/> individual  | <input type="checkbox"/> corporation              | <input type="checkbox"/> trust  |
| <input type="checkbox"/> partnership | <input checked="" type="checkbox"/> S corporation | <input type="checkbox"/> estate |

9b To be completed by the recipient on Line 5 only.

I am a: ☐ grantor trust ☐ disregarded entity  
and the amounts on this schedule will be reported by:

Name: \_\_\_\_\_

SSN or FEIN: \_\_\_\_\_

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss**

|   | A<br>Member's share<br>(See instructions.) | B<br>Member's share<br>allocable to Illinois |
|---|--|--|
| 10 Interest   | 10 _____                                   | 10 _____                                     |
| 11 Dividends  | 11 _____                                   | 11 _____                                     |
| 12 Rental income  | 12 _____                                   | 12 _____                                     |
| 13 Patent royalties                                       | 13 _____                                   | 13 _____                                     |
| 14 Copyright royalties                                    | 14 _____                                   | 14 _____                                     |
| 15 Other royalty income                                   | 15 _____                                   | 15 _____                                     |
| 16 Capital gain or loss from real property                | 16 _____                                   | 16 _____                                     |
| 17 Capital gain or loss from tangible personal property   | 17 <b>2,891</b>                            | 17 <b>2,891</b>                              |
| 18 Capital gain or loss from intangible personal property | 18 _____                                   | 18 _____                                     |
| 19 Other income and expense                               | 19 _____                                   | 19 _____                                     |
| Specify   |  |  |

**Step 4: Figure your partner's or shareholder's share of your business income or loss**

|  | A<br>Member's share<br>from U.S. Schedule K-1,<br>less nonbusiness income | B<br>Member's share<br>apportioned to Illinois |
|--|---|--|
| 20 Ordinary income or loss from trade or business activity                       | 20 <b>-1,020,327</b>  | 20 <b>-735,744</b>                             |
| 21 Net income or loss from rental real estate activities                         | 21 _____  | 21 _____                                       |
| 22 Net income or loss from other rental activities                               | 22 _____  | 22 _____                                       |
| 23 Interest  | 23 _____  | 23 _____                                       |
| 24 Dividends   | 24 _____  | 24 _____                                       |
| 25 Royalties   | 25 _____  | 25 _____                                       |
| 26 Net short-term capital gain or loss   | 26 _____  | 26 _____                                       |
| 27 Net long-term capital gain or loss. Total for year.                           | 27 _____  | 27 _____                                       |
| 28 Unrecaptured Section 1250 gain  | 28 _____  | 28 _____                                       |
| 29 Guaranteed payments to partner (U.S. Form 1065 only)                          | 29 _____  | 29 _____                                       |
| 30 Net Section 1231 gain or loss (other than casualty or theft). Total for year. | 30 _____  | 30 _____                                       |
| 31 Other income and expense  | 31 _____  | 31 _____                                       |
| Specify  |   |  |

Enter identification number from Line 7.

\*\*-\*\*\*8531

Document

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**Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions****K-1-P Recipient:** Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

|   | <b>A</b><br>Member's share from<br>Form IL-1065 or IL-1120-ST | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|---|---|--|
| <b>Additions</b>  |   |  |
| 32 Federally tax-exempt interest income   | 32  |  |
| 33 Illinois taxes and surcharge deducted. See instructions.   | 33  |  |
| 34 Illinois Special Depreciation addition   | 34 89,748   | 64,716   |
| 35 Related-Party Expenses addition  | 35  |  |
| 36 Distributive share of additions  | 36  |  |
| 37 Other additions (from Illinois Schedule M for businesses)  | 37  |  |
| <b>Subtractions</b>   |   |  |
| 38 a Interest from U.S. Treasury obligations (business income)  | 38a   |  |
| b Interest from U.S. Treasury obligations (nonbusiness income)  | 38b   |  |
| 39 River Edge Redevelopment Zone Dividend subtraction   | 39  |  |
| 40 High Impact Business Dividend subtraction  | 40  |  |
| 41 Contribution subtraction (Form IL-1120-ST filers only)   | 41  |  |
| 42 River Edge Redevelopment Zone Interest subtraction (Form IL-1120-ST financial organizations only)                    | 42  |  |
| 43 High Impact Business within a Foreign Trade Zone Interest subtraction (Form IL-1120-ST financial organizations only) | 43  |  |
| 44 Illinois Special Depreciation subtraction  | 44 341,847  | 246,501  |
| 45 Related-Party Expenses subtraction   | 45  |  |
| 46 Distributive share of subtractions   | 46  |  |
| 47 Other subtractions (from Illinois Schedule M for businesses)   | 47  |  |

**Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts**

|  | <b>A</b><br>Member's share from Illinois<br>Schedule F (Form IL-1065 or IL-1120-ST) | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|--|---|--|
| 48 Section 1245 and 1250 gain  | 48  |  |
| 49 Section 1231 gain   | 49  |  |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50  |  |
| 51 Capital gain  | 51  |  |

**Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding, pass-through entity tax credit, and federal income subject to surcharge**

|   | Credit<br>Code | Member's share<br>from Illinois<br>tax return |  | Member's share<br>from Illinois<br>tax return |
|---|----------------|---|--|---|
| <b>52 Illinois Income Tax Credits</b>         |                |   | <b>53 Other credits</b>                      |   |
| a Film Production Services 5000               | 52a            |   | a Pass-through Entity (PTE) Tax Credit       | 53a   |
| b Enterprise Zone Investment 5080             | 52b            |   | See instructions.                            |   |
| c Enterprise Zone Construction Jobs 5120      | 52c            |   | b Replacement Tax Investment Credits         |   |
| d High Impact Business Construction Jobs 5160 | 52d            |   | See instructions.                            | 53b   |
| e Affordable Housing Donations 5260           | 52e            |   | <b>54 Recapture</b>                          |   |
| f EDGE 5300                                   | 52f            |   | a Enterprise Zone or River                   |   |
| g New Construction EDGE 5320                  | 52g            |   | Edge Redevelopment Zone                      |   |
| h Research and Development 5340               | 52h            |   | Investment Credit recapture                  | 54a   |
| i Wages Paid to Ex-Felons 5380                | 52i            |   | b REV Illinois Investment                    |   |
| j Student-Assistance Contributions 5420       | 52j            |   | Credit recapture                             | 54b   |
| k Angel Investment 5460                       | 52k            |   | c Replacement Tax Investment                 |   |
| l New Markets Development 5500                | 52l            |   | Credit recapture                             | 54c   |
| m River Edge Historic Preservation 5540       | 52m            |   | d Additional income tax credit               |   |
| n River Edge Construction Jobs 5560           | 52n            |   | recapture                                    | 54d   |
| o Live Theater Production 5580                | 52o            |   | <b>55 Pass-through withholding</b>           |   |
| p Hospital 5620                               | 52p            |   | See instructions.                            | 55  |
| q Invest in Kids 5660                         | 52q            |   | <b>56 Federal income attributable to</b>     |   |
| r Data Center Construction Employment 5820    | 52r            |   | transactions subject to the                  |   |
| s Apprenticeship Education Expense 0160       | 52s            |   | Compassionate Use of Medical                 |   |
| t Historic Preservation 1030                  | 52t            |   | Cannabis Program Act surcharge.              | 56  |
| u REV Illinois Investment 5230                | 52u            |   | See instructions.                            |   |
| v Agritourism Liability Insurance 5440        | 52v            |   | <b>57 Federal income attributable to the</b> |   |
| w Recovery and Mental Health 0180             | 52w            |   | sale or exchange of assets by a              |   |
| x Other income tax credits                    | 52x            |   | gaming licensee surcharge.                   | 57  |
|   |                |   | See instructions.                            |   |

---

IL SCH K-1-P MEMBER'S SHARE OF DISTRIBUTABLE BASE INCOME OR LOSS

---

|   |   |                  |
|---|---|------------------|
| 1 | ENTER THE SHARE OF INCOME FROM IL-1065 LINE 14 FOR THIS MEMBER<br>(SCHEDULE K-1-P COLUMN A LINES 10-27 & 30-31) | \$ -1,017,436.00 |
| 2 | ENTER THE SHARE OF ADDITIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 15-20 AND LINE 22               | 89,748.00        |
| 3 | ADD LINES 1 AND 2   | -927,688.00      |
| 4 | ENTER THE SHARE OF SUBTRACTIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 24-25 AND 28-33              | 341,847.00       |
| 5 | SUBTRACT LINE 4 FROM LINE 3   | \$ -1,269,535.00 |

**Illinois Department of Revenue**  
**2022 Schedule K-1-P(3)**
**Pass-through Withholding Calculation for Nonresident Members**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

**Read this information first:**

- For tax years ending on or after December 31, 2022, and before December 31, 2023.
- You **must** complete Schedule K-1-P(3) for each nonresident partner or shareholder who **has not** submitted a Form IL-1000-E to you.
- Do **not** complete Schedule K-1-P(3) for any member who is a resident or who has submitted Form IL-1000-E to you.
- Do **not** complete Schedule K-1-P(3) if you have elected to pay Pass-through Entity Tax.

**Note** → Keep this schedule with your income tax records. You must send us this information if we request it.

**Step 1: Identify your partnership or S corporation**

1 BYERS HOLDING LLC

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

2 \*\* - \*\*\* 3661

Enter your federal employer identification number (FEIN).

**Step 2: Identify your nonresident partner or shareholder**

3 JAL EQUITY, INC.

Name

4 \*\* - \*\*\* 8531

Social Security number or FEIN

5 Check the appropriate box to identify this nonresident partner's or shareholder's organization type.

☐ individual ☐ corporation ☐ trust ☐ partnership ☒ S corporation ☐ estate

**Step 3: Figure your nonresident partner's or shareholder's pass-through withholding**
**Note** → If this member is a resident or has submitted Form IL-1000-E to you, do not complete this schedule for this member.

6 Add the amounts from this member's Schedule K-1-P, Step 3, Column B, Lines 12 through 17 and 19 and enter the total here. This is your member's share of nonbusiness income allocable to Illinois before modifications and credits. See instructions before completing.

6 2,891

7 Add the amounts from this member's Schedule K-1-P, Step 4, Column B, Lines 20 through 27 and 29 through 31 and enter the total here. This is your member's share of business income allocable to Illinois before modifications and credits. See instructions before completing.

7 -735,744

8 Add Line 6 and Line 7 and enter the result.

8 -732,853

9 Add the amounts from this member's Schedule K-1-P, Column B, Lines 32 through 37 and enter the total here. This is your member's share of additions allocable to Illinois.

9 64,716

10 Add Line 8 and Line 9 and enter the result.

10 -668,137

11 Add the amounts from this member's Schedule K-1-P, Column B, Lines 38a through 47 and enter the total here. If this member is an individual, partnership, trust, or estate and received Illinois August 1, 1969, appreciation amounts from you, see instructions. This is your member's share of subtractions allocable to Illinois.

11 246,501

 12 Subtract Line 11 from Line 10. If negative, enter zero. **This is your member's share of Illinois income subject to pass-through withholding.** See instructions.

12 0

**Note** → If this member is a nonresident individual or estate, enter zero on Lines 13 through 15 and go to Line 16.

13 Replacement tax before credits. If this member is a partnership, S corporation, or nonresident trust, multiply Line 12 by 1.5% (.015) and enter the result. If this member is a corporation, multiply Line 12 by 2.5% (.025) and enter the result.

13 0

14 Enter the amount of Illinois replacement tax investment credits passed to this member and available for use this year.

14 0

 15 Subtract Line 14 from Line 13. If negative, enter zero. **This is your member's share of replacement tax after credits.**

15 0

**Note** → If this member is a nonresident partnership or S corporation, enter zero on Lines 16 through 18 and go to Line 19.

16 Income Tax before credits. See instructions.

16 0

17 Enter the amount of Illinois income tax credits passed to this member and available for use this year. See instructions.

17 0

 18 Subtract Line 17 from Line 16. If negative, enter zero. **This is your member's share of income tax after credits.**

18 0

19 Add Lines 15 and 18 and enter the result. This is your member's total pass-through withholding.

19 0

Report this amount on this member's Schedule K-1-P, Step 7, Line 55. You must also report this amount on your Form IL-1065 or Form IL-1120-ST, Schedule B, Section B, Line J, on the line which reports this member's amounts.

► Keep a copy of this schedule for each member with your income tax records. Do not send Schedule K-1-P(3) to your members or submit it to the Illinois Department of Revenue unless we specifically request it from you.

**Illinois Department of Revenue  
Schedule K-1-P****Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

IL Attachment No. 12

**Step 1: Identify your partnership or S corporation**1 Check your business type ☒ partnership ☐ S corporation2 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." **.721086****Step 2: Identify your partner or shareholder**5 **MOLLEHHOUR GROSS LLC**

Name

6 **11409 MUNICIPAL CENTER DRIVE #23434**

Mailing address

**KNOXVILLE, TN 37933**

City

State

ZIP

7 **\*\* - \*\*\*3161**

Social Security number or FEIN

8 **VARIOUS**

Share (%)

9a Check the appropriate box. See instructions.

|   |  |                                 |
|---|--|---------------------------------|
| <input type="checkbox"/> individual             | <input type="checkbox"/> corporation   | <input type="checkbox"/> trust  |
| <input checked="" type="checkbox"/> partnership | <input type="checkbox"/> S corporation | <input type="checkbox"/> estate |

9b To be completed by the recipient on Line 5 only.

I am a: ☐ grantor trust ☐ disregarded entity  
and the amounts on this schedule will be reported by:

Name: \_\_\_\_\_

SSN or FEIN: \_\_\_\_\_

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss**

|   | A<br>Member's share<br>(See instructions.) | B<br>Member's share<br>allocable to Illinois |
|---|--|--|
| 10 Interest   | 10 _____                                   | _____  |
| 11 Dividends  | 11 _____                                   | _____  |
| 12 Rental income  | 12 _____                                   | _____  |
| 13 Patent royalties                                       | 13 _____                                   | _____  |
| 14 Copyright royalties                                    | 14 _____                                   | _____  |
| 15 Other royalty income                                   | 15 _____                                   | _____  |
| 16 Capital gain or loss from real property                | 16 _____                                   | _____  |
| 17 Capital gain or loss from tangible personal property   | 17 <b>22</b>                               | <b>22</b>                                    |
| 18 Capital gain or loss from intangible personal property | 18 _____                                   | _____  |
| 19 Other income and expense                               | 19 _____                                   | _____  |
| Specify   |  |  |

**Step 4: Figure your partner's or shareholder's share of your business income or loss**

|  | A<br>Member's share<br>from U.S. Schedule K-1,<br>less nonbusiness income | B<br>Member's share<br>apportioned to Illinois |
|--|---|--|
| 20 Ordinary income or loss from trade or business activity                       | 20 <b>-7,704</b>  | <b>-5,555</b>                                  |
| 21 Net income or loss from rental real estate activities                         | 21 _____  | _____  |
| 22 Net income or loss from other rental activities                               | 22 _____  | _____  |
| 23 Interest  | 23 _____  | _____  |
| 24 Dividends   | 24 _____  | _____  |
| 25 Royalties   | 25 _____  | _____  |
| 26 Net short-term capital gain or loss   | 26 _____  | _____  |
| 27 Net long-term capital gain or loss. Total for year.                           | 27 _____  | _____  |
| 28 Unrecaptured Section 1250 gain  | 28 _____  | _____  |
| 29 Guaranteed payments to partner (U.S. Form 1065 only)                          | 29 _____  | _____  |
| 30 Net Section 1231 gain or loss (other than casualty or theft). Total for year. | 30 _____  | _____  |
| 31 Other income and expense  | 31 _____  | _____  |
| Specify  |   |  |



Enter identification number from Line 7.

\*\*-\*\*\*3161

Document

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**Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions****K-1-P Recipient:** Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

|   | A<br>Member's share from<br>Form IL-1065 or IL-1120-ST | B<br>Member's share apportioned or<br>allocated to Illinois |
|---|--|---|
| <b>Additions</b>  |  |   |
| 32 Federally tax-exempt interest income   | 32   |   |
| 33 Illinois taxes and surcharge deducted. See instructions.   | 33   |   |
| 34 Illinois Special Depreciation addition   | 34 678   | 489   |
| 35 Related-Party Expenses addition  | 35   |   |
| 36 Distributive share of additions  | 36   |   |
| 37 Other additions (from Illinois Schedule M for businesses)  | 37   |   |
| <b>Subtractions</b>   |  |   |
| 38 a Interest from U.S. Treasury obligations (business income)  | 38a  |   |
| b Interest from U.S. Treasury obligations (nonbusiness income)  | 38b  |   |
| 39 River Edge Redevelopment Zone Dividend subtraction   | 39   |   |
| 40 High Impact Business Dividend subtraction  | 40   |   |
| 41 Contribution subtraction (Form IL-1120-ST filers only)   | 41   |   |
| 42 River Edge Redevelopment Zone Interest subtraction (Form IL-1120-ST financial organizations only)                    | 42   |   |
| 43 High Impact Business within a Foreign Trade Zone Interest subtraction (Form IL-1120-ST financial organizations only) | 43   |   |
| 44 Illinois Special Depreciation subtraction  | 44 2,581   | 1,861   |
| 45 Related-Party Expenses subtraction   | 45   |   |
| 46 Distributive share of subtractions   | 46   |   |
| 47 Other subtractions (from Illinois Schedule M for businesses)   | 47   |   |

**Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts**

|  | A<br>Member's share from Illinois<br>Schedule F (Form IL-1065 or IL-1120-ST) | B<br>Member's share apportioned or<br>allocated to Illinois |
|--|--|---|
| 48 Section 1245 and 1250 gain  | 48   |   |
| 49 Section 1231 gain   | 49   |   |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50   |   |
| 51 Capital gain  | 51   |   |

**Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding, pass-through entity tax credit, and federal income subject to surcharge**

|   | Credit<br>Code | Member's share<br>from Illinois<br>tax return |  | Member's share<br>from Illinois<br>tax return |
|---|----------------|---|--|---|
| <b>52 Illinois Income Tax Credits</b>         |                |   | <b>53 Other credits</b>                      |   |
| a Film Production Services 5000               | 52a            |   | a Pass-through Entity (PTE) Tax Credit       | 53a   |
| b Enterprise Zone Investment 5080             | 52b            |   | See instructions.                            |   |
| c Enterprise Zone Construction Jobs 5120      | 52c            |   | b Replacement Tax Investment Credits         |   |
| d High Impact Business Construction Jobs 5160 | 52d            |   | See instructions.                            | 53b   |
| e Affordable Housing Donations 5260           | 52e            |   | <b>54 Recapture</b>                          |   |
| f EDGE 5300                                   | 52f            |   | a Enterprise Zone or River                   |   |
| g New Construction EDGE 5320                  | 52g            |   | Edge Redevelopment Zone                      |   |
| h Research and Development 5340               | 52h            |   | Investment Credit recapture                  | 54a   |
| i Wages Paid to Ex-Felons 5380                | 52i            |   | b REV Illinois Investment                    |   |
| j Student-Assistance Contributions 5420       | 52j            |   | Credit recapture                             | 54b   |
| k Angel Investment 5460                       | 52k            |   | c Replacement Tax Investment                 |   |
| l New Markets Development 5500                | 52l            |   | Credit recapture                             | 54c   |
| m River Edge Historic Preservation 5540       | 52m            |   | d Additional income tax credit               |   |
| n River Edge Construction Jobs 5560           | 52n            |   | recapture                                    | 54d   |
| o Live Theater Production 5580                | 52o            |   | <b>55 Pass-through withholding</b>           |   |
| p Hospital 5620                               | 52p            |   | See instructions.                            | 55  |
| q Invest in Kids 5660                         | 52q            |   | <b>56 Federal income attributable to</b>     |   |
| r Data Center Construction Employment 5820    | 52r            |   | transactions subject to the                  |   |
| s Apprenticeship Education Expense 0160       | 52s            |   | Compassionate Use of Medical                 |   |
| t Historic Preservation 1030                  | 52t            |   | Cannabis Program Act surcharge.              | 56  |
| u REV Illinois Investment 5230                | 52u            |   | See instructions.                            |   |
| v Agritourism Liability Insurance 5440        | 52v            |   | <b>57 Federal income attributable to the</b> |   |
| w Recovery and Mental Health 0180             | 52w            |   | sale or exchange of assets by a              |   |
| x Other income tax credits                    | 52x            |   | gaming licensee surcharge.                   | 57  |
|   |                |   | See instructions.                            |   |

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IL SCH K-1-P MEMBER'S SHARE OF DISTRIBUTABLE BASE INCOME OR LOSS

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|   |   |    |           |
|---|---|----|-----------|
| 1 | ENTER THE SHARE OF INCOME FROM IL-1065 LINE 14 FOR THIS MEMBER<br>(SCHEDULE K-1-P COLUMN A LINES 10-27 & 30-31) | \$ | -7,682.00 |
| 2 | ENTER THE SHARE OF ADDITIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 15-20 AND LINE 22               |    | 678.00    |
| 3 | ADD LINES 1 AND 2   |    | -7,004.00 |
| 4 | ENTER THE SHARE OF SUBTRACTIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 24-25 AND 28-33              |    | 2,581.00  |
| 5 | SUBTRACT LINE 4 FROM LINE 3   | \$ | -9,585.00 |

**Illinois Department of Revenue**  
**2022 Schedule K-1-P(3)**
**Pass-through Withholding Calculation for Nonresident Members**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

**Read this information first:**

- For tax years ending on or after December 31, 2022, and before December 31, 2023.
- You **must** complete Schedule K-1-P(3) for each nonresident partners or shareholder who **has not** submitted a Form IL-1000-E to you.
- Do **not** complete Schedule K-1-P(3) for any member who is a resident or who has submitted Form IL-1000-E to you.
- Do **not** complete Schedule K-1-P(3) if you have elected to pay Pass-through Entity Tax.

**Note** → Keep this schedule with your income tax records. You must send us this information if we request it.

**Step 1: Identify your partnership or S corporation**

 1 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

 2 **\*\*-\*\*\*3661**

Enter your federal employer identification number (FEIN).

**Step 2: Identify your nonresident partner or shareholder**

 3 **MOLLEHOUR GROSS LLC**

Name

 4 **\*\*-\*\*\*3161**

Social Security number or FEIN

5 Check the appropriate box to identify this nonresident partner's or shareholder's organization type.

☐ individual ☐ corporation ☐ trust ☒ partnership ☐ S corporation ☐ estate

**Step 3: Figure your nonresident partner's or shareholder's pass-through withholding**
**Note** → If this member is a resident or has submitted Form IL-1000-E to you, do not complete this schedule for this member.

6 Add the amounts from this member's Schedule K-1-P, Step 3, Column B, Lines 12 through 17 and 19 and enter the total here. This is your member's share of nonbusiness income allocable to Illinois before modifications and credits. See instructions before completing.

 6 22

7 Add the amounts from this member's Schedule K-1-P, Step 4, Column B, Lines 20 through 27 and 29 through 31 and enter the total here. This is your member's share of business income allocable to Illinois before modifications and credits. See instructions before completing.

 7 -5,555

8 Add Line 6 and Line 7 and enter the result.

 8 -5,533

9 Add the amounts from this member's Schedule K-1-P, Column B, Lines 32 through 37 and enter the total here. This is your member's share of additions allocable to Illinois.

 9 489

10 Add Line 8 and Line 9 and enter the result.

 10 -5,044

11 Add the amounts from this member's Schedule K-1-P, Column B, Lines 38a through 47 and enter the total here. If this member is an individual, partnership, trust, or estate and received Illinois August 1, 1969, appreciation amounts from you, see instructions. This is your member's share of subtractions allocable to Illinois.

 11 1,861

 12 Subtract Line 11 from Line 10. If negative, enter zero. **This is your member's share of Illinois income subject to pass-through withholding.** See instructions.

 12 0
**Note** → If this member is a nonresident individual or estate, enter zero on Lines 13 through 15 and go to Line 16.

13 Replacement tax before credits. If this member is a

partnership, S corporation, or nonresident trust, multiply Line 12 by 1.5% (.015) and enter the result.

corporation, multiply Line 12 by 2.5% (.025) and enter the result.

 13 0

14 Enter the amount of Illinois replacement tax investment credits passed to this member and available for use this year.

 14 0

 15 Subtract Line 14 from Line 13. If negative, enter zero. **This is your member's share of replacement tax after credits.**

 15 0
**Note** → If this member is a nonresident partnership or S corporation, enter zero on Lines 16 through 18 and go to Line 19.

16 Income Tax before credits. See instructions.

 16 0

17 Enter the amount of Illinois income tax credits passed to this member and available for use this year. See instructions.

 17 0

 18 Subtract Line 17 from Line 16. If negative, enter zero. **This is your member's share of income tax after credits.**

 18 0

19 Add Lines 15 and 18 and enter the result. This is your member's total pass-through withholding.

 19 0

Report this amount on this member's Schedule K-1-P, Step 7, Line 55. You must also report this amount on your Form IL-1065 or Form IL-1120-ST, Schedule B, Section B, Line J, on the line which reports this member's amounts.

► Keep a copy of this schedule for each member with your income tax records. Do not send Schedule K-1-P(3) to your members or submit it to the Illinois Department of Revenue unless we specifically request it from you.

**Illinois Department of Revenue**  
**Schedule K-1-P**
**Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

Year ending

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

IL Attachment No. 12

**Step 1: Identify your partnership or S corporation**1 Check your business type ☒ partnership ☐ S corporation2 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." **.721086****Step 2: Identify your partner or shareholder**5 **JEFF PAYNE**

Name

6 **8 WAWASET FARM LANE**

Mailing address

**WEST CHESTER, PA 19382**

City

State

ZIP

7 **\*\*\* - \*\* - 7180**

Social Security number or FEIN

8 **VARIOUS**

Share (%)

9a Check the appropriate box. See instructions.

☒ individual ☐ corporation ☐ trust  
☐ partnership ☐ S corporation ☐ estate

9b To be completed by the recipient on Line 5 only.

I am a: ☐ grantor trust ☐ disregarded entity  
and the amounts on this schedule will be reported by:

Name: \_\_\_\_\_

SSN or FEIN: \_\_\_\_\_

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss**

|   | A<br>Member's share<br>(See instructions.) | B<br>Member's share<br>allocable to Illinois |
|---|--|--|
| 10 Interest   | 10 _____                                   | _____  |
| 11 Dividends  | 11 _____                                   | _____  |
| 12 Rental income  | 12 _____                                   | _____  |
| 13 Patent royalties                                       | 13 _____                                   | _____  |
| 14 Copyright royalties                                    | 14 _____                                   | _____  |
| 15 Other royalty income                                   | 15 _____                                   | _____  |
| 16 Capital gain or loss from real property                | 16 _____                                   | _____  |
| 17 Capital gain or loss from tangible personal property   | 17 <b>7</b>                                | <b>7</b>                                     |
| 18 Capital gain or loss from intangible personal property | 18 _____                                   | _____  |
| 19 Other income and expense                               | 19 _____                                   | _____  |
| Specify _____   |  |  |

**Step 4: Figure your partner's or shareholder's share of your business income or loss**

|  | A<br>Member's share<br>from U.S. Schedule K-1,<br>less nonbusiness income | B<br>Member's share<br>apportioned to Illinois |
|--|---|--|
| 20 Ordinary income or loss from trade or business activity                       | 20 <b>- 2,493</b>   | <b>- 1,798</b>                                 |
| 21 Net income or loss from rental real estate activities                         | 21 _____  | _____  |
| 22 Net income or loss from other rental activities                               | 22 _____  | _____  |
| 23 Interest  | 23 _____  | _____  |
| 24 Dividends   | 24 _____  | _____  |
| 25 Royalties   | 25 _____  | _____  |
| 26 Net short-term capital gain or loss   | 26 _____  | _____  |
| 27 Net long-term capital gain or loss. Total for year.                           | 27 _____  | _____  |
| 28 Unrecaptured Section 1250 gain  | 28 _____  | _____  |
| 29 Guaranteed payments to partner (U.S. Form 1065 only)                          | 29 _____  | _____  |
| 30 Net Section 1231 gain or loss (other than casualty or theft). Total for year. | 30 _____  | _____  |
| 31 Other income and expense  | 31 _____  | _____  |
| Specify _____  |   |  |

Enter identification number from Line 7.

\*\*\*-\*\*-7180

Document

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**Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions****K-1-P Recipient:** Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

|   | <b>A</b><br>Member's share from<br>Form IL-1065 or IL-1120-ST | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|---|---|--|
| <b>Additions</b>  |   |  |
| 32 Federally tax-exempt interest income   | 32  |  |
| 33 Illinois taxes and surcharge deducted. See instructions.   | 33  |  |
| 34 Illinois Special Depreciation addition   | 34 219  | 158  |
| 35 Related-Party Expenses addition  | 35  |  |
| 36 Distributive share of additions  | 36  |  |
| 37 Other additions (from Illinois Schedule M for businesses)  | 37  |  |
| <b>Subtractions</b>   |   |  |
| 38 a Interest from U.S. Treasury obligations (business income)  | 38a   |  |
| b Interest from U.S. Treasury obligations (nonbusiness income)  | 38b   |  |
| 39 River Edge Redevelopment Zone Dividend subtraction   | 39  |  |
| 40 High Impact Business Dividend subtraction  | 40  |  |
| 41 Contribution subtraction (Form IL-1120-ST filers only)   | 41  |  |
| 42 River Edge Redevelopment Zone Interest subtraction (Form IL-1120-ST financial organizations only)                    | 42  |  |
| 43 High Impact Business within a Foreign Trade Zone Interest subtraction (Form IL-1120-ST financial organizations only) | 43  |  |
| 44 Illinois Special Depreciation subtraction  | 44 835  | 602  |
| 45 Related-Party Expenses subtraction   | 45  |  |
| 46 Distributive share of subtractions   | 46  |  |
| 47 Other subtractions (from Illinois Schedule M for businesses)   | 47  |  |

**Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts**

|  | <b>A</b><br>Member's share from Illinois<br>Schedule F (Form IL-1065 or IL-1120-ST) | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|--|---|--|
| 48 Section 1245 and 1250 gain  | 48  |  |
| 49 Section 1231 gain   | 49  |  |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50  |  |
| 51 Capital gain  | 51  |  |

**Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding, pass-through entity tax credit, and federal income subject to surcharge**

|   | Credit<br>Code | Member's share<br>from Illinois<br>tax return |  | Member's share<br>from Illinois<br>tax return |
|---|----------------|---|--|---|
| <b>52 Illinois Income Tax Credits</b>         |                |   | <b>53 Other credits</b>                      |   |
| a Film Production Services 5000               | 52a            |   | a Pass-through Entity (PTE) Tax Credit       | 53a   |
| b Enterprise Zone Investment 5080             | 52b            |   | See instructions.                            |   |
| c Enterprise Zone Construction Jobs 5120      | 52c            |   | b Replacement Tax Investment Credits         |   |
| d High Impact Business Construction Jobs 5160 | 52d            |   | See instructions.                            | 53b   |
| e Affordable Housing Donations 5260           | 52e            |   | <b>54 Recapture</b>                          |   |
| f EDGE 5300                                   | 52f            |   | a Enterprise Zone or River                   |   |
| g New Construction EDGE 5320                  | 52g            |   | Edge Redevelopment Zone                      |   |
| h Research and Development 5340               | 52h            |   | Investment Credit recapture                  | 54a   |
| i Wages Paid to Ex-Felons 5380                | 52i            |   | b REV Illinois Investment                    |   |
| j Student-Assistance Contributions 5420       | 52j            |   | Credit recapture                             | 54b   |
| k Angel Investment 5460                       | 52k            |   | c Replacement Tax Investment                 |   |
| l New Markets Development 5500                | 52l            |   | Credit recapture                             | 54c   |
| m River Edge Historic Preservation 5540       | 52m            |   | d Additional income tax credit               |   |
| n River Edge Construction Jobs 5560           | 52n            |   | recapture                                    | 54d   |
| o Live Theater Production 5580                | 52o            |   | <b>55 Pass-through withholding</b>           |   |
| p Hospital 5620                               | 52p            |   | See instructions.                            | 55  |
| q Invest in Kids 5660                         | 52q            |   | <b>56 Federal income attributable to</b>     |   |
| r Data Center Construction Employment 5820    | 52r            |   | transactions subject to the                  |   |
| s Apprenticeship Education Expense 0160       | 52s            |   | Compassionate Use of Medical                 |   |
| t Historic Preservation 1030                  | 52t            |   | Cannabis Program Act surcharge.              | 56  |
| u REV Illinois Investment 5230                | 52u            |   | See instructions.                            |   |
| v Agritourism Liability Insurance 5440        | 52v            |   | <b>57 Federal income attributable to the</b> |   |
| w Recovery and Mental Health 0180             | 52w            |   | sale or exchange of assets by a              |   |
| x Other income tax credits                    | 52x            |   | gaming licensee surcharge.                   | 57  |
|   |                |   | See instructions.                            |   |

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IL SCH K-1-P MEMBER'S SHARE OF DISTRIBUTABLE BASE INCOME OR LOSS

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|   |   |    |           |
|---|---|----|-----------|
| 1 | ENTER THE SHARE OF INCOME FROM IL-1065 LINE 14 FOR THIS MEMBER<br>(SCHEDULE K-1-P COLUMN A LINES 10-27 & 30-31) | \$ | -2,486.00 |
| 2 | ENTER THE SHARE OF ADDITIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 15-20 AND LINE 22               |    | 219.00    |
| 3 | ADD LINES 1 AND 2   |    | -2,267.00 |
| 4 | ENTER THE SHARE OF SUBTRACTIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 24-25 AND 28-33              |    | 835.00    |
| 5 | SUBTRACT LINE 4 FROM LINE 3   | \$ | -3,102.00 |

**Illinois Department of Revenue**  
**2022 Schedule K-1-P(3)**
**Pass-through Withholding Calculation for Nonresident Members**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

**Read this information first:**

- For tax years ending on or after December 31, 2022, and before December 31, 2023.
- You **must** complete Schedule K-1-P(3) for each nonresident partner or shareholder who **has not** submitted a Form IL-1000-E to you.
- Do not** complete Schedule K-1-P(3) for any member who is a resident or who has submitted Form IL-1000-E to you.
- Do not** complete Schedule K-1-P(3) if you have elected to pay Pass-through Entity Tax.

**Note** → Keep this schedule with your income tax records. You must send us this information if we request it.

**Step 1: Identify your partnership or S corporation**
**1 BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

**2 \*\* - \*\*\* 3661**

Enter your federal employer identification number (FEIN).

**Step 2: Identify your nonresident partner or shareholder**
**3 JEFF PAYNE**

Name

**4 \*\*\* - \*\* - 7180**

Social Security number or FEIN

**5** Check the appropriate box to identify this nonresident partner's or shareholder's organization type.

☒ individual    ☐ corporation    ☐ trust    ☐ partnership    ☐ S corporation    ☐ estate

**Step 3: Figure your nonresident partner's or shareholder's pass-through withholding**
**Note** → If this member is a resident or has submitted Form IL-1000-E to you, do not complete this schedule for this member.

**6** Add the amounts from this member's Schedule K-1-P, Step 3, Column B, Lines 12 through 17 and 19 and enter the total here. This is your member's share of nonbusiness income allocable to Illinois before modifications and credits. See instructions before completing.

**6** \_\_\_\_\_ **7**
**7** Add the amounts from this member's Schedule K-1-P, Step 4, Column B, Lines 20 through 27 and 29 through 31 and enter the total here. This is your member's share of business income allocable to Illinois before modifications and credits. See instructions before completing.

**7** \_\_\_\_\_ **-1,798**
**8** Add Line 6 and Line 7 and enter the result.

**8** \_\_\_\_\_ **-1,791**
**9** Add the amounts from this member's Schedule K-1-P, Column B, Lines 32 through 37 and enter the total here. This is your member's share of additions allocable to Illinois.

**9** \_\_\_\_\_ **158**
**10** Add Line 8 and Line 9 and enter the result.

**10** \_\_\_\_\_ **-1,633**
**11** Add the amounts from this member's Schedule K-1-P, Column B, Lines 38a through 47 and enter the total here. If this member is an individual, partnership, trust, or estate and received Illinois August 1, 1969, appreciation amounts from you, see instructions. This is your member's share of subtractions allocable to Illinois.

**11** \_\_\_\_\_ **602**
**12** Subtract Line 11 from Line 10. If negative, enter zero. **This is your member's share of Illinois income subject to pass-through withholding.** See instructions.

**12** \_\_\_\_\_ **0**
**Note** → If this member is a nonresident individual or estate, enter zero on Lines 13 through 15 and go to Line 16.

**13** Replacement tax before credits. If this member is a

partnership, S corporation, or nonresident trust, multiply Line 12 by 1.5% (.015) and enter the result.

corporation, multiply Line 12 by 2.5% (.025) and enter the result.

**13** \_\_\_\_\_ **0**
**14** Enter the amount of Illinois replacement tax investment credits passed to this member and available for use this year.

**14** \_\_\_\_\_ **0**
**15** Subtract Line 14 from Line 13. If negative, enter zero. **This is your member's share of replacement tax after credits.**
**15** \_\_\_\_\_ **0**
**Note** → If this member is a nonresident partnership or S corporation, enter zero on Lines 16 through 18 and go to Line 19.

**16** Income Tax before credits. See instructions.

**16** \_\_\_\_\_ **0**
**17** Enter the amount of Illinois income tax credits passed to this member and available for use this year. See instructions.

**17** \_\_\_\_\_ **0**
**18** Subtract Line 17 from Line 16. If negative, enter zero. **This is your member's share of income tax after credits.**
**18** \_\_\_\_\_ **0**
**19** Add Lines 15 and 18 and enter the result. This is your member's total pass-through withholding.

**19** \_\_\_\_\_ **0**

Report this amount on this member's Schedule K-1-P, Step 7, Line 55. You must also report this amount on your Form IL-1065 or Form IL-1120-ST, Schedule B, Section B, Line J, on the line which reports this member's amounts.

**► Keep a copy of this schedule for each member with your income tax records. Do not send Schedule K-1-P(3) to your members or submit it to the Illinois Department of Revenue unless we specifically request it from you.**

**Illinois Department of Revenue**  
**Schedule K-1-P****Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

IL Attachment No. 12

**Step 1: Identify your partnership or S corporation**1 Check your business type ☒ partnership ☐ S corporation2 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." **.721086****Step 2: Identify your partner or shareholder**5 **KEITH KOWAL**

Name

6 **437 QUIGLEY DRIVE**

Mailing address

**MALVERN, PA 19355**

City

State

ZIP

7 **\*\* - \*\* - 5809**

Social Security number or FEIN

8 **VARIOUS**

Share (%)

9a Check the appropriate box. See instructions.

☒ individual ☐ corporation ☐ trust  
☐ partnership ☐ S corporation ☐ estate

9b To be completed by the recipient on Line 5 only.

I am a: ☐ grantor trust ☐ disregarded entity  
and the amounts on this schedule will be reported by:

Name: \_\_\_\_\_

SSN or FEIN: \_\_\_\_\_

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss**

|   | A<br>Member's share<br>(See instructions.) | B<br>Member's share<br>allocable to Illinois |
|---|--|--|
| 10 Interest   | 10 _____                                   | _____  |
| 11 Dividends  | 11 _____                                   | _____  |
| 12 Rental income  | 12 _____                                   | _____  |
| 13 Patent royalties                                       | 13 _____                                   | _____  |
| 14 Copyright royalties                                    | 14 _____                                   | _____  |
| 15 Other royalty income                                   | 15 _____                                   | _____  |
| 16 Capital gain or loss from real property                | 16 _____                                   | _____  |
| 17 Capital gain or loss from tangible personal property   | 17 <b>3</b>                                | <b>3</b>                                     |
| 18 Capital gain or loss from intangible personal property | 18 _____                                   | _____  |
| 19 Other income and expense                               | 19 _____                                   | _____  |
| Specify   |  |  |

**Step 4: Figure your partner's or shareholder's share of your business income or loss**

|  | A<br>Member's share<br>from U.S. Schedule K-1,<br>less nonbusiness income | B<br>Member's share<br>apportioned to Illinois |
|--|---|--|
| 20 Ordinary income or loss from trade or business activity                       | 20 <b>-1,311</b>  | <b>-945</b>                                    |
| 21 Net income or loss from rental real estate activities                         | 21 _____  | _____  |
| 22 Net income or loss from other rental activities                               | 22 _____  | _____  |
| 23 Interest  | 23 _____  | _____  |
| 24 Dividends   | 24 _____  | _____  |
| 25 Royalties   | 25 _____  | _____  |
| 26 Net short-term capital gain or loss   | 26 _____  | _____  |
| 27 Net long-term capital gain or loss. Total for year.                           | 27 _____  | _____  |
| 28 Unrecaptured Section 1250 gain  | 28 _____  | _____  |
| 29 Guaranteed payments to partner (U.S. Form 1065 only)                          | 29 _____  | _____  |
| 30 Net Section 1231 gain or loss (other than casualty or theft). Total for year. | 30 _____  | _____  |
| 31 Other income and expense  | 31 _____  | _____  |
| Specify  |   |  |



Enter identification number from Line 7.

\*\*\*-\*\*-5809

Document

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**Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions****K-1-P Recipient:** Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

|   | <b>A</b><br>Member's share from<br>Form IL-1065 or IL-1120-ST | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|---|---|--|
| <b>Additions</b>  |   |  |
| 32 Federally tax-exempt interest income   | 32  |  |
| 33 Illinois taxes and surcharge deducted. See instructions.   | 33  |  |
| 34 Illinois Special Depreciation addition   | 34 116  | 84   |
| 35 Related-Party Expenses addition  | 35  |  |
| 36 Distributive share of additions  | 36  |  |
| 37 Other additions (from Illinois Schedule M for businesses)  | 37  |  |
| <b>Subtractions</b>   |   |  |
| 38 a Interest from U.S. Treasury obligations (business income)  | 38a   |  |
| b Interest from U.S. Treasury obligations (nonbusiness income)  | 38b   |  |
| 39 River Edge Redevelopment Zone Dividend subtraction   | 39  |  |
| 40 High Impact Business Dividend subtraction  | 40  |  |
| 41 Contribution subtraction (Form IL-1120-ST filers only)   | 41  |  |
| 42 River Edge Redevelopment Zone Interest subtraction (Form IL-1120-ST financial organizations only)                    | 42  |  |
| 43 High Impact Business within a Foreign Trade Zone Interest subtraction (Form IL-1120-ST financial organizations only) | 43  |  |
| 44 Illinois Special Depreciation subtraction  | 44 440  | 317  |
| 45 Related-Party Expenses subtraction   | 45  |  |
| 46 Distributive share of subtractions   | 46  |  |
| 47 Other subtractions (from Illinois Schedule M for businesses)   | 47  |  |

**Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts**

|  | <b>A</b><br>Member's share from Illinois<br>Schedule F (Form IL-1065 or IL-1120-ST) | <b>B</b><br>Member's share apportioned or<br>allocated to Illinois |
|--|---|--|
| 48 Section 1245 and 1250 gain  | 48  |  |
| 49 Section 1231 gain   | 49  |  |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50  |  |
| 51 Capital gain  | 51  |  |

**Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding, pass-through entity tax credit, and federal income subject to surcharge**

|   | Credit<br>Code | Member's share<br>from Illinois<br>tax return |  | Member's share<br>from Illinois<br>tax return |
|---|----------------|---|--|---|
| <b>52 Illinois Income Tax Credits</b>         |                |   | <b>53 Other credits</b>                      |   |
| a Film Production Services 5000               | 52a            |   | a Pass-through Entity (PTE) Tax Credit       | 53a   |
| b Enterprise Zone Investment 5080             | 52b            |   | See instructions.                            |   |
| c Enterprise Zone Construction Jobs 5120      | 52c            |   | b Replacement Tax Investment Credits         |   |
| d High Impact Business Construction Jobs 5160 | 52d            |   | See instructions.                            | 53b   |
| e Affordable Housing Donations 5260           | 52e            |   | <b>54 Recapture</b>                          |   |
| f EDGE 5300                                   | 52f            |   | a Enterprise Zone or River                   |   |
| g New Construction EDGE 5320                  | 52g            |   | Edge Redevelopment Zone                      |   |
| h Research and Development 5340               | 52h            |   | Investment Credit recapture                  | 54a   |
| i Wages Paid to Ex-Felons 5380                | 52i            |   | b REV Illinois Investment                    |   |
| j Student-Assistance Contributions 5420       | 52j            |   | Credit recapture                             | 54b   |
| k Angel Investment 5460                       | 52k            |   | c Replacement Tax Investment                 |   |
| l New Markets Development 5500                | 52l            |   | Credit recapture                             | 54c   |
| m River Edge Historic Preservation 5540       | 52m            |   | d Additional income tax credit               |   |
| n River Edge Construction Jobs 5560           | 52n            |   | recapture                                    | 54d   |
| o Live Theater Production 5580                | 52o            |   | <b>55 Pass-through withholding</b>           |   |
| p Hospital 5620                               | 52p            |   | See instructions.                            | 55  |
| q Invest in Kids 5660                         | 52q            |   | <b>56 Federal income attributable to</b>     |   |
| r Data Center Construction Employment 5820    | 52r            |   | transactions subject to the                  |   |
| s Apprenticeship Education Expense 0160       | 52s            |   | Compassionate Use of Medical                 |   |
| t Historic Preservation 1030                  | 52t            |   | Cannabis Program Act surcharge.              | 56  |
| u REV Illinois Investment 5230                | 52u            |   | See instructions.                            |   |
| v Agritourism Liability Insurance 5440        | 52v            |   | <b>57 Federal income attributable to the</b> |   |
| w Recovery and Mental Health 0180             | 52w            |   | sale or exchange of assets by a              |   |
| x Other income tax credits                    | 52x            |   | gaming licensee surcharge.                   | 57  |
|   |                |   | See instructions.                            |   |

---

IL SCH K-1-P MEMBER'S SHARE OF DISTRIBUTABLE BASE INCOME OR LOSS

---

|   |   |    |           |
|---|---|----|-----------|
| 1 | ENTER THE SHARE OF INCOME FROM IL-1065 LINE 14 FOR THIS MEMBER<br>(SCHEDULE K-1-P COLUMN A LINES 10-27 & 30-31) | \$ | -1,308.00 |
| 2 | ENTER THE SHARE OF ADDITIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 15-20 AND LINE 22               |    | 116.00    |
| 3 | ADD LINES 1 AND 2   |    | -1,192.00 |
| 4 | ENTER THE SHARE OF SUBTRACTIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 24-25 AND 28-33              |    | 440.00    |
| 5 | SUBTRACT LINE 4 FROM LINE 3   | \$ | -1,632.00 |

**Illinois Department of Revenue**  
**2022 Schedule K-1-P(3)**
**Pass-through Withholding Calculation for Nonresident Members**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

**Read this information first:**

- For tax years ending on or after December 31, 2022, and before December 31, 2023.
- You **must** complete Schedule K-1-P(3) for each nonresident partner or shareholder who **has not** submitted a Form IL-1000-E to you.
- Do not** complete Schedule K-1-P(3) for any member who is a resident or who has submitted Form IL-1000-E to you.
- Do not** complete Schedule K-1-P(3) if you have elected to pay Pass-through Entity Tax.

**Note** → Keep this schedule with your income tax records. You must send us this information if we request it.

**Step 1: Identify your partnership or S corporation**

 1 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

 2 **\*\*-\*\*\*3661**

Enter your federal employer identification number (FEIN).

**Step 2: Identify your nonresident partner or shareholder**

 3 **KEITH KOWAL**

Name

 4 **\*\*\*-\*\*-5809**

Social Security number or FEIN

5 Check the appropriate box to identify this nonresident partner's or shareholder's organization type.

☒ individual ☐ corporation ☐ trust ☐ partnership ☐ S corporation ☐ estate

**Step 3: Figure your nonresident partner's or shareholder's pass-through withholding**
**Note** → If this member is a resident or has submitted Form IL-1000-E to you, do not complete this schedule for this member.

6 Add the amounts from this member's Schedule K-1-P, Step 3, Column B, Lines 12 through 17 and 19 and enter the total here. This is your member's share of nonbusiness income allocable to Illinois before modifications and credits. See instructions before completing.

 6 3

7 Add the amounts from this member's Schedule K-1-P, Step 4, Column B, Lines 20 through 27 and 29 through 31 and enter the total here. This is your member's share of business income allocable to Illinois before modifications and credits. See instructions before completing.

 7 -945

8 Add Line 6 and Line 7 and enter the result.

 8 -942

9 Add the amounts from this member's Schedule K-1-P, Column B, Lines 32 through 37 and enter the total here. This is your member's share of additions allocable to Illinois.

 9 84

10 Add Line 8 and Line 9 and enter the result.

 10 -858

11 Add the amounts from this member's Schedule K-1-P, Column B, Lines 38a through 47 and enter the total here. If this member is an individual, partnership, trust, or estate and received Illinois August 1, 1969, appreciation amounts from you, see instructions. This is your member's share of subtractions allocable to Illinois.

 11 317

 12 Subtract Line 11 from Line 10. If negative, enter zero. **This is your member's share of Illinois income subject to pass-through withholding.** See instructions.

 12 0
**Note** → If this member is a nonresident individual or estate, enter zero on Lines 13 through 15 and go to Line 16.

13 Replacement tax before credits. If this member is a

partnership, S corporation, or nonresident trust, multiply Line 12 by 1.5% (.015) and enter the result.

corporation, multiply Line 12 by 2.5% (.025) and enter the result.

 13 0

14 Enter the amount of Illinois replacement tax investment credits passed to this member and available for use this year.

 14 0

 15 Subtract Line 14 from Line 13. If negative, enter zero. **This is your member's share of replacement tax after credits.**

 15 0
**Note** → If this member is a nonresident partnership or S corporation, enter zero on Lines 16 through 18 and go to Line 19.

16 Income Tax before credits. See instructions.

 16 0

17 Enter the amount of Illinois income tax credits passed to this member and available for use this year. See instructions.

 17 0

 18 Subtract Line 17 from Line 16. If negative, enter zero. **This is your member's share of income tax after credits.**

 18 0

19 Add Lines 15 and 18 and enter the result. This is your member's total pass-through withholding.

 19 0

Report this amount on this member's Schedule K-1-P, Step 7, Line 55. You must also report this amount on your Form IL-1065 or Form IL-1120-ST, Schedule B, Section B, Line J, on the line which reports this member's amounts.

► Keep a copy of this schedule for each member with your income tax records. Do not send Schedule K-1-P(3) to your members or submit it to the Illinois Department of Revenue unless we specifically request it from you.

**Illinois Department of Revenue  
Schedule K-1-P****Partner's or Shareholder's Share of Income, Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

IL Attachment No. 12

**Step 1: Identify your partnership or S corporation**1 Check your business type ☒ partnership ☐ S corporation2 **BYERS HOLDING LLC**

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

3 **\*\* - \*\*\*3661**

Enter your federal employer identification number (FEIN).

4 Enter the apportionment factor from Form IL-1065 or Form IL-1120-ST, Line 42. Otherwise, enter "1." **.721086****Step 2: Identify your partner or shareholder**5 **SHARI CAMBRONNE**

Name

6 **4590 HELMO AVENUE**

Mailing address

**OAKDALE, MN 55128**

City

State

ZIP

7 **\*\*\* - \*\* - 3469**

Social Security number or FEIN

8 **VARIOUS**

Share (%)

9a Check the appropriate box. See instructions.

☒ individual ☐ corporation ☐ trust  
☐ partnership ☐ S corporation ☐ estate

9b To be completed by the recipient on Line 5 only.

I am a: ☐ grantor trust ☐ disregarded entity  
and the amounts on this schedule will be reported by:

Name: \_\_\_\_\_

SSN or FEIN: \_\_\_\_\_

**Step 3: Figure your partner's or shareholder's share of your nonbusiness income or loss**

|   | A<br>Member's share<br>(See instructions.) | B<br>Member's share<br>allocable to Illinois |
|---|--|--|
| 10 Interest   | 10   |  |
| 11 Dividends  | 11   |  |
| 12 Rental income  | 12   |  |
| 13 Patent royalties                                       | 13   |  |
| 14 Copyright royalties                                    | 14   |  |
| 15 Other royalty income                                   | 15   |  |
| 16 Capital gain or loss from real property                | 16   |  |
| 17 Capital gain or loss from tangible personal property   | 17 <b>4</b>                                | <b>4</b>                                     |
| 18 Capital gain or loss from intangible personal property | 18   |  |
| 19 Other income and expense                               | 19   |  |
| Specify   |  |  |

**Step 4: Figure your partner's or shareholder's share of your business income or loss**

|  | A<br>Member's share<br>from U.S. Schedule K-1,<br>less nonbusiness income | B<br>Member's share<br>apportioned to Illinois |
|--|---|--|
| 20 Ordinary income or loss from trade or business activity                       | 20 <b>-1,312</b>  | <b>-946</b>                                    |
| 21 Net income or loss from rental real estate activities                         | 21  |  |
| 22 Net income or loss from other rental activities                               | 22  |  |
| 23 Interest  | 23  |  |
| 24 Dividends   | 24  |  |
| 25 Royalties   | 25  |  |
| 26 Net short-term capital gain or loss   | 26  |  |
| 27 Net long-term capital gain or loss. Total for year.                           | 27  |  |
| 28 Unrecaptured Section 1250 gain  | 28  |  |
| 29 Guaranteed payments to partner (U.S. Form 1065 only)                          | 29  |  |
| 30 Net Section 1231 gain or loss (other than casualty or theft). Total for year. | 30  |  |
| 31 Other income and expense  | 31  |  |
| Specify  |   |  |

**Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions****K-1-P Recipient:** Before using the information provided in Step 5, you must read Schedule K-1-P(2) to correctly report the amounts listed in Columns A and B.

|   | A<br>Member's share from<br>Form IL-1065 or IL-1120-ST | B<br>Member's share apportioned or<br>allocated to Illinois |
|---|--|---|
| <b>Additions</b>  |  |   |
| 32 Federally tax-exempt interest income   | 32   |   |
| 33 Illinois taxes and surcharge deducted. See instructions.   | 33   |   |
| 34 Illinois Special Depreciation addition   | 34 115   | 83  |
| 35 Related-Party Expenses addition  | 35   |   |
| 36 Distributive share of additions  | 36   |   |
| 37 Other additions (from Illinois Schedule M for businesses)  | 37   |   |
| <b>Subtractions</b>   |  |   |
| 38 a Interest from U.S. Treasury obligations (business income)  | 38a  |   |
| b Interest from U.S. Treasury obligations (nonbusiness income)  | 38b  |   |
| 39 River Edge Redevelopment Zone Dividend subtraction   | 39   |   |
| 40 High Impact Business Dividend subtraction  | 40   |   |
| 41 Contribution subtraction (Form IL-1120-ST filers only)   | 41   |   |
| 42 River Edge Redevelopment Zone Interest subtraction (Form IL-1120-ST financial organizations only)                    | 42   |   |
| 43 High Impact Business within a Foreign Trade Zone Interest subtraction (Form IL-1120-ST financial organizations only) | 43   |   |
| 44 Illinois Special Depreciation subtraction  | 44 439   | 317   |
| 45 Related-Party Expenses subtraction   | 45   |   |
| 46 Distributive share of subtractions   | 46   |   |
| 47 Other subtractions (from Illinois Schedule M for businesses)   | 47   |   |

**Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts**

|  | A<br>Member's share from Illinois<br>Schedule F (Form IL-1065 or IL-1120-ST) | B<br>Member's share apportioned or<br>allocated to Illinois |
|--|--|---|
| 48 Section 1245 and 1250 gain  | 48   |   |
| 49 Section 1231 gain   | 49   |   |
| 50 Section 1231 gain less casualty and theft gain. See instructions. | 50   |   |
| 51 Capital gain  | 51   |   |

**Step 7: Figure your partner's or shareholder's share of your Illinois credits, recapture, pass-through withholding, pass-through entity tax credit, and federal income subject to surcharge**

|   | Credit<br>Code | Member's share<br>from Illinois<br>tax return |  | Member's share<br>from Illinois<br>tax return |
|---|----------------|---|--|---|
| <b>52 Illinois Income Tax Credits</b>         |                |   | <b>53 Other credits</b>                      |   |
| a Film Production Services 5000               | 52a            |   | a Pass-through Entity (PTE) Tax Credit       | 53a   |
| b Enterprise Zone Investment 5080             | 52b            |   | See instructions.                            |   |
| c Enterprise Zone Construction Jobs 5120      | 52c            |   | b Replacement Tax Investment Credits         |   |
| d High Impact Business Construction Jobs 5160 | 52d            |   | See instructions.                            | 53b   |
| e Affordable Housing Donations 5260           | 52e            |   | <b>54 Recapture</b>                          |   |
| f EDGE 5300                                   | 52f            |   | a Enterprise Zone or River                   |   |
| g New Construction EDGE 5320                  | 52g            |   | Edge Redevelopment Zone                      |   |
| h Research and Development 5340               | 52h            |   | Investment Credit recapture                  | 54a   |
| i Wages Paid to Ex-Felons 5380                | 52i            |   | b REV Illinois Investment                    |   |
| j Student-Assistance Contributions 5420       | 52j            |   | Credit recapture                             | 54b   |
| k Angel Investment 5460                       | 52k            |   | c Replacement Tax Investment                 |   |
| l New Markets Development 5500                | 52l            |   | Credit recapture                             | 54c   |
| m River Edge Historic Preservation 5540       | 52m            |   | d Additional income tax credit               |   |
| n River Edge Construction Jobs 5560           | 52n            |   | recapture                                    | 54d   |
| o Live Theater Production 5580                | 52o            |   | <b>55 Pass-through withholding</b>           |   |
| p Hospital 5620                               | 52p            |   | See instructions.                            | 55  |
| q Invest in Kids 5660                         | 52q            |   | <b>56 Federal income attributable to</b>     |   |
| r Data Center Construction Employment 5820    | 52r            |   | transactions subject to the                  |   |
| s Apprenticeship Education Expense 0160       | 52s            |   | Compassionate Use of Medical                 |   |
| t Historic Preservation 1030                  | 52t            |   | Cannabis Program Act surcharge.              | 56  |
| u REV Illinois Investment 5230                | 52u            |   | See instructions.                            |   |
| v Agritourism Liability Insurance 5440        | 52v            |   | <b>57 Federal income attributable to the</b> |   |
| w Recovery and Mental Health 0180             | 52w            |   | sale or exchange of assets by a              |   |
| x Other income tax credits                    | 52x            |   | gaming licensee surcharge.                   | 57  |
|   |                |   | See instructions.                            |   |

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IL SCH K-1-P MEMBER'S SHARE OF DISTRIBUTABLE BASE INCOME OR LOSS

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|   |   |    |           |
|---|---|----|-----------|
| 1 | ENTER THE SHARE OF INCOME FROM IL-1065 LINE 14 FOR THIS MEMBER<br>(SCHEDULE K-1-P COLUMN A LINES 10-27 & 30-31) | \$ | -1,308.00 |
| 2 | ENTER THE SHARE OF ADDITIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 15-20 AND LINE 22               |    | 115.00    |
| 3 | ADD LINES 1 AND 2   |    | -1,193.00 |
| 4 | ENTER THE SHARE OF SUBTRACTIONS DISTRIBUTABLE TO THIS MEMBER<br>FROM IL-1065 LINES 24-25 AND 28-33              |    | 439.00    |
| 5 | SUBTRACT LINE 4 FROM LINE 3   | \$ | -1,632.00 |

**Illinois Department of Revenue**  
**2022 Schedule K-1-P(3)**
**Pass-through Withholding Calculation for Nonresident Members**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST.

**Year ending**

|       |      |
|-------|------|
| 12    | 22   |
| Month | Year |

**Read this information first:**

- For tax years ending on or after December 31, 2022, and before December 31, 2023.
- You **must** complete Schedule K-1-P(3) for each nonresident partner or shareholder who **has not** submitted a Form IL-1000-E to you.
- Do **not** complete Schedule K-1-P(3) for any member who is a resident or who has submitted Form IL-1000-E to you.
- Do **not** complete Schedule K-1-P(3) if you have elected to pay Pass-through Entity Tax.

**Note** → Keep this schedule with your income tax records. You must send us this information if we request it.

**Step 1: Identify your partnership or S corporation**

1 BYERS HOLDING LLC

Enter your name as shown on your Form IL-1065 or Form IL-1120-ST.

2 \*\* - \*\*\* 3661

Enter your federal employer identification number (FEIN).

**Step 2: Identify your nonresident partner or shareholder**

3 SHARI CAMBRONNE

Name

4 \*\*\* - \*\* - 3469

Social Security number or FEIN

5 Check the appropriate box to identify this nonresident partner's or shareholder's organization type.

☒ individual ☐ corporation ☐ trust ☐ partnership ☐ S corporation ☐ estate

**Step 3: Figure your nonresident partner's or shareholder's pass-through withholding**
**Note** → If this member is a resident or has submitted Form IL-1000-E to you, do not complete this schedule for this member.

6 Add the amounts from this member's Schedule K-1-P, Step 3, Column B, Lines 12 through 17 and 19 and enter the total here. This is your member's share of nonbusiness income allocable to Illinois before modifications and credits. See instructions before completing.

 6 4

7 Add the amounts from this member's Schedule K-1-P, Step 4, Column B, Lines 20 through 27 and 29 through 31 and enter the total here. This is your member's share of business income allocable to Illinois before modifications and credits. See instructions before completing.

 7 -946

8 Add Line 6 and Line 7 and enter the result.

 8 -942

9 Add the amounts from this member's Schedule K-1-P, Column B, Lines 32 through 37 and enter the total here. This is your member's share of additions allocable to Illinois.

 9 83

10 Add Line 8 and Line 9 and enter the result.

 10 -859

11 Add the amounts from this member's Schedule K-1-P, Column B, Lines 38a through 47 and enter the total here. If this member is an individual, partnership, trust, or estate and received Illinois August 1, 1969, appreciation amounts from you, see instructions. This is your member's share of subtractions allocable to Illinois.

 11 317

 12 Subtract Line 11 from Line 10. If negative, enter zero. **This is your member's share of Illinois income subject to pass-through withholding.** See instructions.

 12 0
**Note** → If this member is a nonresident individual or estate, enter zero on Lines 13 through 15 and go to Line 16.

13 Replacement tax before credits. If this member is a

partnership, S corporation, or nonresident trust, multiply Line 12 by 1.5% (.015) and enter the result.

corporation, multiply Line 12 by 2.5% (.025) and enter the result.

 13 0

14 Enter the amount of Illinois replacement tax investment credits passed to this member and available for use this year.

 14 0

 15 Subtract Line 14 from Line 13. If negative, enter zero. **This is your member's share of replacement tax after credits.**

 15 0
**Note** → If this member is a nonresident partnership or S corporation, enter zero on Lines 16 through 18 and go to Line 19.

16 Income Tax before credits. See instructions.

 16 0

17 Enter the amount of Illinois income tax credits passed to this member and available for use this year. See instructions.

 17 0

 18 Subtract Line 17 from Line 16. If negative, enter zero. **This is your member's share of income tax after credits.**

 18 0

19 Add Lines 15 and 18 and enter the result. This is your member's total pass-through withholding.

 19 0

Report this amount on this member's Schedule K-1-P, Step 7, Line 55. You must also report this amount on your Form IL-1065 or Form IL-1120-ST, Schedule B, Section B, Line J, on the line which reports this member's amounts.

► Keep a copy of this schedule for each member with your income tax records. Do not send Schedule K-1-P(3) to your members or submit it to the Illinois Department of Revenue unless we specifically request it from you.

## 2022 TAX RETURN FILING INSTRUCTIONS

MICHIGAN COMPOSITE FORM 807

FOR THE YEAR ENDING

DECEMBER 31, 2022

|  |  |
|--|--|
| Prepared for                                 | BYERS HOLDING LLC<br>717 FOREST AVE., STE 215<br>LAKE FOREST, IL 60045   |
| Prepared by                                  | HEGRE, MCMAHON & SCHIMMEL, LLC<br>600 ENTERPRISE DRIVE, STE 109<br>OAK BROOK, IL 60523   |
| To be signed and dated by                    | A MEMBER OF THE LLC  |
| Amount of tax                                | Total tax \$ 0.00<br>Less: payments and credits \$ 8,280.00<br>Plus: other amount \$ 0.00<br>Plus: interest and penalties \$ 0.00<br>OVERPAYMENT \$ 8,280.00 |
| Overpayment                                  | Credited to your estimated tax \$ 8,280.00<br>Other amount \$ 0.00<br>Refunded to you \$ 0.00  |
| Mail tax return and check (if applicable) to | MICHIGAN DEPARTMENT OF TREASURY<br>P.O. BOX 30058<br>LANSING, MI 48909   |
| Forms to be distributed to partners          | ENCLOSED ARE COPIES OF SCHEDULE K-1 TO BE DISTRIBUTED TO THE MEMBERS.  |
| Return must be mailed on or before           | OCTOBER 16, 2023   |
| Special Instructions                         |  |



**2022 MICHIGAN Composite Individual Income Tax Return**☐ Amended Return

This return is due April 18, 2023. Type or print clearly in blue or black ink.

Return is for calendar year 2022 or for tax year beginning:

(MM-DD-YYYY)

and ending:

(MM-DD-2022)

**-2022**

Filers whose tax year ends in 2022 should use this form. Do not use this form if the tax year ends in a year other than 2022.

|  |  |   |                          |
|--|--|---|--------------------------|
| 1. Name of Partnership, S Corporation or Other Flow-Through Entity<br><b>BYERS HOLDING LLC</b> |  | 2. Federal Employer Identification Number (FEIN)<br><b>**-***3661</b> |                          |
| 3. Mailing Address (Number, Street or P.O. Box)<br><b>717 FOREST AVE., STE 215</b>             |  |   |                          |
| 4. City or Town<br><b>LAKE FOREST</b>  |  | State<br><b>IL</b>  | ZIP Code<br><b>60045</b> |

**NOTE: Individual members subject to a federal excess business loss limitation may not participate in a composite filing.**

|  |     |                 |           |
|--|-----|-----------------|-----------|
| 5. Ordinary income or (loss) from U.S. Form 1065 or U.S. Form 1120S  | 5.  | <b>-1038200</b> | <b>00</b> |
| 6. Additions from line 37  | 6.  |                 | <b>00</b> |
| 7. Subtotal. Add lines 5 and 6   | 7.  | <b>-1038200</b> | <b>00</b> |
| 8. Subtractions from line 40   | 8.  |                 | <b>00</b> |
| 9. Total income subject to apportionment. Subtract line 8 from line 7  | 9.  | <b>-1038200</b> | <b>00</b> |
| 10. Apportionment percentage from MI-1040H (see instructions)  | 10. | <b>27.8914</b>  | <b>%</b>  |
| 11. Total Michigan apportioned income. Multiply line 9 by the percentage on line 10  | 11. | <b>-289569</b>  | <b>00</b> |
| 12. Michigan allocated income or (loss) from line 45   | 12. |                 | <b>00</b> |
| 13. Flow-through entity tax non-electing entity income or (loss) adjustment (see instructions)   | 13. |                 | <b>00</b> |
| 14. Total Michigan income. Add lines 11, 12 and 13   | 14. | <b>-289569</b>  | <b>00</b> |
| 15. Michigan income attributable to Michigan residents (see instructions for Schedule C)   | 15. |                 | <b>00</b> |
| 16. Michigan income attributable to nonparticipating members (see instructions for Schedule B)   | 16. |                 | <b>00</b> |
| 17. Michigan income attributable to participants (see instructions for Schedule A)   | 17. | <b>-289569</b>  | <b>00</b> |
| 18. Exemption allowance from line 51 <b>SEE STATEMENT 1</b>  | 18. |                 | <b>00</b> |
| 19. SEP, SIMPLE or qualified plan deductions from line 54  | 19. |                 | <b>00</b> |
| 20. Add lines 18 and 19  | 20. |                 | <b>00</b> |
| 21. Taxable income. Subtract line 20 from line 17  | 21. | <b>-289569</b>  | <b>00</b> |
| 22. <b>Tax.</b> Multiply line 21 by 4.25% (0.0425)   | 22. | <b>0</b>        | <b>00</b> |
| 23. Credit for participants' allocated share of flow-through entity tax reported by filer from Schedule A (see instructions)                       | 23. |                 | <b>00</b> |
| 24. Michigan extension payments and estimated tax payments   | 24. | <b>8280</b>     | <b>00</b> |
| 25. <b>2022 AMENDED RETURNS ONLY.</b> See instructions   | 25. |                 | <b>00</b> |
| 26. If the total of lines 23, 24 and 25 is less than line 22, enter TAX DUE.<br>Include interest _____ and penalty _____, if applicable <b>PAY</b> | 26. |                 | <b>00</b> |
| 27. <b>Overpayment.</b> If the total of lines 23, 24 and 25 is more than line 22, enter overpayment  | 27. | <b>8280</b>     | <b>00</b> |
| 28. <b>Credit Forward.</b> Amount of line 27 to apply to 2023 estimated tax  | 28. | <b>8280</b>     | <b>00</b> |
| 29. Subtract line 28 from line 27 <b>REFUND</b>  | 29. |                 | <b>00</b> |

**TAXPAYER CERTIFICATION.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge. I have obtained the required power of attorney from each of the members of this composite return and the entity will resolve the issue of any tax liability.

Filer's Signature

Date

☒ By checking this box, I authorize Treasury to discuss my return with my preparer.**Mailing:** Make check payable to "State of Michigan."

Write the entity's FEIN, "Composite Return" and tax year on the check.

**Mail completed returns to:**

Michigan Department of Treasury  
P.O. Box 30058  
Lansing, MI 48909

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**PREPARER CERTIFICATION.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

**P00024655**

Preparer's Name (print or type)

**PETER T. SCHIMMEL**

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

**HEGRE, MCMAHON & SCHIMMEL, LLC**  
**600 ENTERPRISE DRIVE, STE 109**  
**OAK BROOK, IL 60523**  
**312-345-6200**

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|   |   |
|---|---|
| Name of Partnership, S Corporation or Other Flow-Through Entity<br><b>BYERS HOLDING LLC</b> | Federal Employer Identification Number<br><b>**-***3661</b> |
|---|---|

## ADDITIONS

|  |      |  |    |
|--|------|--|----|
| 30. Net income or (loss) from rental real estate activities .....  | 30.  |  | 00 |
| 31. Net income or (loss) from other rental activities .....  | 32.  |  | 00 |
| 32. Portfolio Income or (loss):  |      |  |    |
| a. Interest income .....   | 32a. |  | 00 |
| b. Dividend income .....   | 32b. |  | 00 |
| c. Royalty income .....  | 32c. |  | 00 |
| d. Net short-term capital gain or (loss) (from U.S. <i>Schedule K</i> ) .....  | 32d. |  | 00 |
| e. Net long-term capital gain or (loss) (from U.S. <i>Schedule K</i> ) .....   | 32e. |  | 00 |
| f. Other portfolio income .....  | 32f. |  | 00 |
| 33. Net gain or (loss) under Section 1231 .....  | 33.  |  | 00 |
| 34. Other income from U.S. <i>Schedule K</i> .....   | 34.  |  | 00 |
| 35. State or local taxes measured by income, including any allocated share of tax paid by an electing flow-through entity (see instructions) ..... | 35.  |  | 00 |
| 36. Other miscellaneous additions (include a supporting statement) .....   | 36.  |  | 00 |
| 37. Total additions. Add lines 30 through 36. Enter here and on line 6 .....   | 37.  |  | 00 |

## SUBTRACTIONS

|  |     |  |    |
|--|-----|--|----|
| 38. Income or (loss) from other partnerships, S corporations and fiduciaries .....     | 38. |  | 00 |
| 39. Other miscellaneous subtractions (include a supporting statement). Describe: ..... | 39. |  | 00 |
| 40. Total subtractions. Add lines 38 and 39. Enter here and on line 8 .....            | 40. |  | 00 |

## MICHIGAN ALLOCATED INCOME OR (LOSS)

|  |      |  |    |
|--|------|--|----|
| 41. Guaranteed payments to all members allocated to Michigan:  |      |  |    |
| a. Participating nonresidents - for services performed in Michigan .....                                     | 41a. |  | 00 |
| b. Nonparticipating nonresidents - for services performed in Michigan .....                                  | 41b. |  | 00 |
| c. Michigan residents - total payments .....   | 41c. |  | 00 |
| 42. Income attributable to other Michigan partnerships, S corporations or fiduciaries .....                  | 42.  |  | 00 |
| 43. Net Michigan capital gains or (losses) not subject to apportionment (from U.S. <i>Schedule D</i> ) ..... | 43.  |  | 00 |
| 44. Other Michigan allocated income or (loss) (see instructions) .....                                       | 44.  |  | 00 |
| 45. Total Michigan allocated income or (loss).<br>Add lines 41a through 44. Enter here and on line 12 .....  | 45.  |  | 00 |

## EXEMPTION ALLOWANCE. See instructions for completing this section.

|   |     |         |    |
|---|-----|---------|----|
| 46. Michigan income to participants from line 17 .....  | 46. | -289569 | 00 |
| 47. Total income from Participants' Total Income Worksheet, page 9 .....  | 47. | -917568 | 00 |
| 48. Percent of income attributable to Michigan.<br>Divide line 46 by line 47 (must be between 0 and 100%) ..... | 48. | 31.5583 | %  |
| 49. Prorated exemption allowance per participant.<br>Multiply line 48 by \$5,000 (exemption allowance) .....    | 49. | 1578    | 00 |
| 50. Number of participants included in this return .....  | 50. | 6       |    |
| 51. Total prorated exemption .....  | 51. | 9468    | 00 |

## SEP, SIMPLE OR QUALIFIED PLAN DEDUCTIONS (PARTNERS ONLY)

|  |     |  |    |
|--|-----|--|----|
| 52. SEP, SIMPLE or qualified plan deductions for participants (include a schedule) .....   | 52. |  | 00 |
| 53. Percent of income attributable to Michigan from line 48 .....  | 53. |  | %  |
| 54. SEP, SIMPLE or qualified plan deductions attributable to Michigan.<br>Multiply line 52 by the percentage on line 53. Enter here and on line 19 ..... | 54. |  | 00 |

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|   |   |
|---|---|
| Name of Partnership, S Corporation or Other Flow-Through Entity<br><b>BYERS HOLDING LLC</b> | Federal Employer Identification Number<br><b>** - ***3661</b> |
|---|---|

**SCHEDULE A: SCHEDULE OF PARTICIPANTS (Must have at least two participants, see instructions)**

| Column 1<br>Participant Information   | Column 2<br>Distributive Share of<br>Michigan Income and<br>Michigan Guaranteed<br>Payments | Column 3<br>Share of Michigan Tax | Column 4<br>Allocated Share of<br>Flow-Through Entity Tax<br>Credit |
|---|---|-----------------------------------|---|
| Participant Name<br><b>MATT SANDRETTO</b>   | <b>-2226</b>  | <b>0</b>                          | <b>0</b>  |
| Participant FEIN/SSN<br><b>388-92-0749</b>  |   |                                   |   |
| Participant Address<br><b>2439 N. JANSSEN AVENUE<br/>CHICAGO, IL 60614</b>  |   |                                   |   |
| Participant Name<br><b>JAL EQUITY, INC.</b>   | <b>-283777</b>  | <b>0</b>                          | <b>0</b>  |
| Participant FEIN/SSN<br><b>46-4358531</b>   |   |                                   |   |
| Participant Address<br><b>3600 TORREY PINES BLVD<br/>SARASOTA, FL 34240</b>   |   |                                   |   |
| Participant Name<br><b>MOLLEHHOUR GROSS LLC</b>   | <b>-2143</b>  | <b>0</b>                          | <b>0</b>  |
| Participant FEIN/SSN<br><b>20-8913161</b>   |   |                                   |   |
| Participant Address<br><b>11409 MUNICIPAL CENTER DRI<br/>KNOXVILLE, TN 37933</b>  |   |                                   |   |
| Participant Name<br><b>JEFF PAYNE</b>   | <b>-693</b>   | <b>0</b>                          | <b>0</b>  |
| Participant FEIN/SSN<br><b>182-68-7180</b>  |   |                                   |   |
| Participant Address<br><b>8 WAWASET FARM LANE<br/>WEST CHESTER, PA 19382</b>  |   |                                   |   |
| Participant Name<br><b>KEITH KOWAL</b>  | <b>-365</b>   | <b>0</b>                          | <b>0</b>  |
| Participant FEIN/SSN<br><b>191-62-5809</b>  |   |                                   |   |
| Participant Address<br><b>437 QUIGLEY DRIVE<br/>MALVERN, PA 19355</b>   |   |                                   |   |
| Participant Name<br><b>SHARI CAMBRONNE</b>  | <b>-365</b>   | <b>0</b>                          | <b>0</b>  |
| Participant FEIN/SSN<br><b>398-62-3469</b>  |   |                                   |   |
| Participant Address<br><b>4590 HELMO AVENUE<br/>OAKDALE, MN 55128</b>   |   |                                   |   |
| <input type="checkbox"/> Check here if additional page(s) used.<br>Enter totals from additional page(s),<br>if applicable.  |   |                                   |   |
| Total Columns 2, 3 and 4. Carry total from<br>Column 2 to page 1, line 17. Carry total from<br>Column 4 to page 1, line 23. | <b>-289569</b>  |                                   |   |

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|   |   |
|---|---|
| Name of Partnership, S Corporation or Other Flow-Through Entity<br><b>BYERS HOLDING LLC</b> | Federal Employer Identification Number<br><b>**-***3661</b> |
|---|---|

**SCHEDULE B: SCHEDULE OF NONPARTICIPANTS**

| Column 1<br>Nonparticipant Information   |                         | Column 2<br>Distributive Share of Michigan Income *<br>and Michigan Guaranteed Payments |
|--|-------------------------|---|
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| Nonparticipant Name  | Nonparticipant FEIN/SSN |   |
| Nonparticipant Address   |                         |   |
| <input type="checkbox"/> Check here if additional page(s) used. Enter totals from additional page(s), if applicable. |                         |   |
| Total Column 2. Carry total from Column 2 to page 1, line 16   |                         |   |

1019 \* The income of C corporation members reported here is for reconciliation purposes of this form and is not used to compute a CIT liability.

258775 12-29-22

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|   |   |
|---|---|
| Name of Partnership, S Corporation or Other Flow-Through Entity<br><b>BYERS HOLDING LLC</b> | Federal Employer Identification Number<br><b>** - ***3661</b> |
|---|---|

**SCHEDULE C: SCHEDULE OF MICHIGAN RESIDENTS**

| Column 1<br>Resident Information   |                   | Column 2<br>Distributive Share of Michigan Income and<br>Michigan Guaranteed Payments |
|--|-------------------|---|
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| Resident Name  | Resident FEIN/SSN |   |
| Resident Address   |                   |   |
| <input type="checkbox"/> Check here if additional page(s) used. Enter totals from additional page(s), if applicable. |                   |   |
| Total Column 2 and carry to page 1, line 15  |                   |   |

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258776 12-29-22

12430517 144871 82-3783661

2022.03040 BYERS HOLDING LLC

82-37831

### Participants' Total Income Worksheet

Column A refers to Distributive Income categories from Schedule K form(s). Columns B and C refer to lines on the U.S. Form 1065 Schedule K and U.S. Form 1120S Schedule K. Column D is the list of amounts that are added to arrive at participants' total income that is reported on Form 807, line 47.

| <b>A</b><br>Distributive Income Categories   | <b>B</b><br>U.S. Form 1065<br>Schedule K | <b>C</b><br>U.S. Form 1120S<br>Schedule K | <b>D</b><br>Participants' Distribute<br>Income Amounts |
|--|--|---|--|
| Ordinary income or (loss) from trade or business activity                                | 1  | 1   | -1038200   |
| Net income or (loss) from rental real estate activity                                    | 2  | 2   |  |
| Net income or (loss) from other rental activity  | 3c                                       | 3c  |  |
| Portfolio income or (loss):  |  |   |  |
| Interest income  | 5  | 4   |  |
| Dividend income  | 6a                                       | 5a  |  |
| Royalty income   | 7  | 6   |  |
| Net short-term capital gain or (loss)  | 8  | 7   |  |
| Net long-term capital gain or (loss)   | 9a                                       | 8a  |  |
| Guaranteed payments  | 4a                                       |   | 120632   |
| Net gain or (loss) under section 1231  | 10                                       | 9   |  |
| Other income or (loss)   | 11                                       | 10  |  |
| <b>TOTAL INCOME</b><br>Add all amounts in Column D and carry total to Form 807, line 47. |  |   | -917568  |

Michigan Department of Treasury (Rev. 03-22)

**2022 MICHIGAN Schedule of Apportionment MI-1040H**

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040, MI-1041, or Form 807.

**Attachment 09**

|   |  |
|---|--|
| 1. Owner's Name   | 2. Identifying Number  |
| 3. Name of Business Entity<br><br><b>BYERS HOLDING LLC</b>  | 4. Federal Employer Identification No. (FEIN)<br><br><b>**-***3661</b> |
| 5. Combined Unitary Apportionment<br><input type="checkbox"/> Check this box if you elect to combine the apportionment of business income (loss) from entities unitary with one another. If this box is checked, write the word "Unitary" in box 3 and leave box 4 blank.<br><br><b>NOTE:</b> If you elect to use combined apportionment, you must use combined apportionment for every unitary group from which you receive income (loss). |  |

**PART 1: COMPUTATION OF SALES FACTOR FOR APPORTIONMENT PERCENTAGE**

|   |    |         |    |              |
|---|----|---------|----|--------------|
| 6. Michigan sales (see instructions regarding throwback sales) .....  | 6. | 1093840 | 00 |              |
| 7. Total sales .....  | 7. | 3921786 | 00 |              |
| 8. <b>Apportionment Percentage.</b> Divide line 6 by line 7. ....   |    |         |    | 8. 27.8914 % |
| 9. <input type="checkbox"/> Check this box if you filed a U.S. Form 461 with a current year federal limitation on business losses and complete Form MI-461. <b>Important:</b> See instructions before continuing to Part 2. |    |         |    |              |

**PART 2: COMPUTATION OF INCOME ATTRIBUTABLE TO ANOTHER STATE(S)**

|  |     |    |  |
|--|-----|----|--|
| 10. Business income included in adjusted gross income that is subject to apportionment (include ordinary, portfolio, and all other business income from this business activity) .....  | 10. | 00 |  |
| 11. Multiply the amount on line 10 by the apportionment percentage on line 8. ....   | 11. | 00 |  |
| 12. Income or loss attributable to another state(s). Subtract amount on line 11 from line 10.<br>Enter here and on Schedule 1, line 13 (income) or line 4 (loss). Nonresidents and part-year residents: Include this amount on the appropriate line in column C of Schedule NR ..... | 12. | 00 |  |

**PART 3: COMBINED APPORTIONMENT UNDER THE UNITARY BUSINESS PRINCIPLE**

13. If you checked box 5 above, list below the entities that are unitary with one another for which you are combining apportionment. Include a separate schedule showing your computations. If more than eight entities will be listed, include additional Form(s) MI-1040H with "Unitary" on line 3 and lines 6 through 12 left blank.

| Entity Name | Federal Employer Identification Number (FEIN) |
|-------------|---|
|             |   |
|             |   |
|             |   |
|             |   |
|             |   |
|             |   |
|             |   |
|             |   |

|  |                                   |           |       |
|--|-----------------------------------|-----------|-------|
| MI 807   | ADJUSTMENT TO EXEMPTION ALLOWANCE | STATEMENT | 1     |
| TOTAL EXEMPTION ALLOWANCE AVAILABLE FROM PAGE 2, LINE 47   |                                   |           | 9,468 |
| UNUSED EXEMPTION FROM PARTNERS (LIMITED TO TAXABLE INCOME) |                                   |           | 9,468 |
| ADJUSTED EXEMPTION ALLOWANCE TO PAGE 1, LINE 18            |                                   |           | 0     |



|   |  |   |
|---|--|---|
| <b>MICHIGAN<br/>PARTNER<br/>INFORMATION</b>   | <b>Form 807 - Michigan Composite Individual Income<br/>Tax Return, Page 3 Schedule of Participants</b><br>For Calendar Year 2022 or Fiscal Year<br>Beginning _____, 2022; and Ending _____, _____. | <b>2022</b>   |
| Partner's Name, Address and ZIP Code<br><br><b>MATT SANDRETTO</b><br><b>2439 N. JANSSEN AVENUE</b><br><b>CHICAGO, IL 60614</b>              |  | Partner Number <u>5</u><br>Partner's Identifying Number<br><b>***-**-0749</b><br>Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/><br>Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> |
| Partnership's Name, Address and ZIP Code<br><br><b>BYERS HOLDING LLC</b><br><b>717 FOREST AVE., STE 215</b><br><b>LAKE FOREST, IL 60045</b> |  | Partnership's Identifying Number<br><b>** - ***3661</b><br>Partner's Percentage of<br>Profit and Loss <u>VARIOUS</u> %  |
| Ordinary income   |  | -7980   |
| Additions:  |  |   |
| Net income (loss) from rental real estate activities .....  |  |   |
| Net income (loss) from other rental activities .....  |  |   |
| Interest income .....   |  |   |
| Dividend income .....   |  |   |
| Royalty income .....  |  |   |
| Net short-term capital gain (loss) .....  |  |   |
| Net long-term capital gain (loss) .....   |  |   |
| Other portfolio income .....  |  |   |
| Net gain (loss) under Section 1231 .....  |  |   |
| Other income .....  |  |   |
| State and local income taxes deducted for ordinary income .....   |  |   |
| Other additions .....   |  |   |
| Total other additions .....   |  |   |
| Subtotal .....  |  | -7980   |
| Subtractions:   |  |   |
| Income (loss) from partnerships, S corporations and fiduciaries included in ordinary income .....   |  |   |
| Other subtractions .....  |  |   |
| Total other subtractions .....  |  |   |
| Total income (loss) subject to apportionment .....  |  | -7980   |
| Apportionment percentage .....  |  | 27.8914   |
| Total Michigan apportioned income (loss) .....  |  | -2226   |
| Michigan allocated income (loss):   |  |   |
| Guaranteed payments for services performed in Michigan .....  |  |   |
| Income attributable to other Michigan partnerships, S corporations and fiduciaries .....  |  |   |
| Net Michigan capital gains NOT subject to apportionment .....   |  |   |
| Other Michigan allocated income .....   |  |   |
| Total other Michigan allocated income .....   |  |   |
| Total Michigan income .....   |  | -2226   |
| Exemption allowance .....   |  | 1578  |
| SEP, SIMPLE or qualified plan deduction .....   |  |   |
| Taxable income .....  |  | 0   |
| Tax paid on composite return .....  |  | 0   |

|   |  |  |
|---|--|--|
| <b>MICHIGAN<br/>PARTNER<br/>INFORMATION</b>   | <b>Form 807 - Michigan Composite Individual Income<br/>Tax Return, Page 3 Schedule of Participants</b><br>For Calendar Year 2022 or Fiscal Year<br>Beginning _____, 2022; and Ending _____, _____. | <b>2022</b>  |
| Partner's Name, Address and ZIP Code<br><br><b>JAL EQUITY, INC.</b><br><b>3600 TORREY PINES BLVD</b><br><b>SARASOTA, FL 34240</b>           |  | Partner Number <u>7</u><br>Partner's Identifying Number<br><b>** - ***8531</b><br>Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/><br>Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> |
| Partnership's Name, Address and ZIP Code<br><br><b>BYERS HOLDING LLC</b><br><b>717 FOREST AVE., STE 215</b><br><b>LAKE FOREST, IL 60045</b> |  | Partnership's Identifying Number<br><b>** - ***3661</b><br>Partner's Percentage of<br>Profit and Loss <u>VARIOUS</u> %   |
| Ordinary income   |  | -1017436   |
| Additions:  |  |  |
| Net income (loss) from rental real estate activities .....  |  |  |
| Net income (loss) from other rental activities .....  |  |  |
| Interest income .....   |  |  |
| Dividend income .....   |  |  |
| Royalty income .....  |  |  |
| Net short-term capital gain (loss) .....  |  |  |
| Net long-term capital gain (loss) .....   |  |  |
| Other portfolio income .....  |  |  |
| Net gain (loss) under Section 1231 .....  |  |  |
| Other income .....  |  |  |
| State and local income taxes deducted for ordinary income .....   |  |  |
| Other additions .....   |  |  |
| Total other additions .....   |  |  |
| Subtotal .....  |  | -1017436   |
| Subtractions:   |  |  |
| Income (loss) from partnerships, S corporations and fiduciaries included in ordinary income .....   |  |  |
| Other subtractions .....  |  |  |
| Total other subtractions .....  |  |  |
| Total income (loss) subject to apportionment .....  |  | -1017436   |
| Apportionment percentage .....  |  | 27.8914  |
| Total Michigan apportioned income (loss) .....  |  | -283777  |
| Michigan allocated income (loss):   |  |  |
| Guaranteed payments for services performed in Michigan .....  |  |  |
| Income attributable to other Michigan partnerships, S corporations and fiduciaries .....  |  |  |
| Net Michigan capital gains NOT subject to apportionment .....   |  |  |
| Other Michigan allocated income .....   |  |  |
| Total other Michigan allocated income .....   |  |  |
| Total Michigan income .....   |  | -283777  |
| Exemption allowance .....   |  | 1578   |
| SEP, SIMPLE or qualified plan deduction .....   |  |  |
| Taxable income .....  |  | 0  |
| Tax paid on composite return .....  |  | 0  |

|   |  |  |
|---|--|--|
| <b>MICHIGAN<br/>PARTNER<br/>INFORMATION</b>   | <b>Form 807 - Michigan Composite Individual Income<br/>Tax Return, Page 3 Schedule of Participants</b><br>For Calendar Year 2022 or Fiscal Year<br>Beginning _____, 2022; and Ending _____, _____. | <b>2022</b>  |
| Partner's Name, Address and ZIP Code<br><br><b>MOLLEHHOUR GROSS LLC</b><br><b>11409 MUNICIPAL CENTER DRIVE #23434</b><br><b>KNOXVILLE, TN 37933</b>   |  | Partner Number <u>8</u><br>Partner's Identifying Number<br><b>** - ***3161</b><br>Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/><br>Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> |
| Partnership's Name, Address and ZIP Code<br><br><b>BYERS HOLDING LLC</b><br><b>717 FOREST AVE., STE 215</b><br><b>LAKE FOREST, IL 60045</b>   |  | Partnership's Identifying Number<br><b>** - ***3661</b><br>Partner's Percentage of<br>Profit and Loss <u>VARIOUS</u> %   |
| Ordinary income   |  | -7682  |
| Additions:<br>Net income (loss) from rental real estate activities .....<br>Net income (loss) from other rental activities .....<br>Interest income .....<br>Dividend income .....<br>Royalty income .....<br>Net short-term capital gain (loss) .....<br>Net long-term capital gain (loss) .....<br>Other portfolio income .....<br>Net gain (loss) under Section 1231 .....<br>Other income .....<br>State and local income taxes deducted for ordinary income .....<br>Other additions .....<br>_____<br>Total other additions ..... |  |  |
| Subtotal  |  | -7682  |
| Subtractions:<br>Income (loss) from partnerships, S corporations and fiduciaries included in ordinary income .....<br>Other subtractions .....<br>_____<br>Total other subtractions .....   |  |  |
| Total income (loss) subject to apportionment  |  | -7682  |
| Apportionment percentage  |  | 27.8914  |
| Total Michigan apportioned income (loss)  |  | -2143  |
| Michigan allocated income (loss):   |  |  |
| Guaranteed payments for services performed in Michigan  |  |  |
| Income attributable to other Michigan partnerships, S corporations and fiduciaries  |  |  |
| Net Michigan capital gains NOT subject to apportionment   |  |  |
| Other Michigan allocated income   |  |  |
| _____   |  |  |
| Total other Michigan allocated income   |  |  |
| Total Michigan income   |  | -2143  |
| Exemption allowance   |  | 1578   |
| SEP, SIMPLE or qualified plan deduction   |  |  |
| Taxable income  |  | 0  |
| Tax paid on composite return  |  | 0  |

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| <b>MICHIGAN<br/>PARTNER<br/>INFORMATION</b>   | <b>Form 807 - Michigan Composite Individual Income<br/>Tax Return, Page 3 Schedule of Participants</b><br>For Calendar Year 2022 or Fiscal Year<br>Beginning _____, 2022; and Ending _____, _____. | <b>2022</b>   |
| Partner's Name, Address and ZIP Code<br><br><b>JEFF PAYNE</b><br><b>8 WAWASET FARM LANE</b><br><b>WEST CHESTER, PA 19382</b>                |  | Partner Number <u>9</u><br>Partner's Identifying Number<br><b>***-**-7180</b><br>Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/><br>Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> |
| Partnership's Name, Address and ZIP Code<br><br><b>BYERS HOLDING LLC</b><br><b>717 FOREST AVE., STE 215</b><br><b>LAKE FOREST, IL 60045</b> |  | Partnership's Identifying Number<br><b>** - ***3661</b><br>Partner's Percentage of<br>Profit and Loss <u>VARIOUS</u> %  |
| Ordinary income   |  | <b>-2486</b>  |
| Additions:  |  |   |
| Net income (loss) from rental real estate activities .....  |  |   |
| Net income (loss) from other rental activities .....  |  |   |
| Interest income .....   |  |   |
| Dividend income .....   |  |   |
| Royalty income .....  |  |   |
| Net short-term capital gain (loss) .....  |  |   |
| Net long-term capital gain (loss) .....   |  |   |
| Other portfolio income .....  |  |   |
| Net gain (loss) under Section 1231 .....  |  |   |
| Other income .....  |  |   |
| State and local income taxes deducted for ordinary income .....   |  |   |
| Other additions .....   |  |   |
| Total other additions .....   |  |   |
| Subtotal .....  |  | <b>-2486</b>  |
| Subtractions:   |  |   |
| Income (loss) from partnerships, S corporations and fiduciaries included in ordinary income .....   |  |   |
| Other subtractions .....  |  |   |
| Total other subtractions .....  |  |   |
| Total income (loss) subject to apportionment .....  |  | <b>-2486</b>  |
| Apportionment percentage .....  |  | <b>27.8914</b>  |
| Total Michigan apportioned income (loss) .....  |  | <b>-693</b>   |
| Michigan allocated income (loss):   |  |   |
| Guaranteed payments for services performed in Michigan .....  |  |   |
| Income attributable to other Michigan partnerships, S corporations and fiduciaries .....  |  |   |
| Net Michigan capital gains NOT subject to apportionment .....   |  |   |
| Other Michigan allocated income .....   |  |   |
| Total other Michigan allocated income .....   |  |   |
| Total Michigan income .....   |  | <b>-693</b>   |
| Exemption allowance .....   |  | <b>1578</b>   |
| SEP, SIMPLE or qualified plan deduction .....   |  |   |
| Taxable income .....  |  | <b>0</b>  |
| Tax paid on composite return .....  |  | <b>0</b>  |

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| <b>MICHIGAN<br/>PARTNER<br/>INFORMATION</b>   | <b>Form 807 - Michigan Composite Individual Income<br/>Tax Return, Page 3 Schedule of Participants</b><br>For Calendar Year 2022 or Fiscal Year<br>Beginning _____, 2022; and Ending _____, _____. | <b>2022</b>  |
| Partner's Name, Address and ZIP Code<br><br><b>KEITH KOWAL</b><br><b>437 QUIGLEY DRIVE</b><br><b>MALVERN, PA 19355</b>                      |  | Partner Number <u>10</u><br>Partner's Identifying Number<br><b>***-**-5809</b><br>Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/><br>Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> |
| Partnership's Name, Address and ZIP Code<br><br><b>BYERS HOLDING LLC</b><br><b>717 FOREST AVE., STE 215</b><br><b>LAKE FOREST, IL 60045</b> |  | Partnership's Identifying Number<br><b>** - ***3661</b><br>Partner's Percentage of<br>Profit and Loss <u>VARIOUS</u> %   |
| Ordinary income   |  | -1308  |
| Additions:  |  |  |
| Net income (loss) from rental real estate activities .....  |  |  |
| Net income (loss) from other rental activities .....  |  |  |
| Interest income .....   |  |  |
| Dividend income .....   |  |  |
| Royalty income .....  |  |  |
| Net short-term capital gain (loss) .....  |  |  |
| Net long-term capital gain (loss) .....   |  |  |
| Other portfolio income .....  |  |  |
| Net gain (loss) under Section 1231 .....  |  |  |
| Other income .....  |  |  |
| State and local income taxes deducted for ordinary income .....   |  |  |
| Other additions .....   |  |  |
| _____<br>Total other additions .....  |  |  |
| Subtotal .....  |  | -1308  |
| Subtractions:   |  |  |
| Income (loss) from partnerships, S corporations and fiduciaries included in ordinary income .....   |  |  |
| Other subtractions .....  |  |  |
| _____<br>Total other subtractions .....   |  |  |
| Total income (loss) subject to apportionment .....  |  | -1308  |
| Apportionment percentage .....  |  | 27.8914  |
| Total Michigan apportioned income (loss) .....  |  | -365   |
| Michigan allocated income (loss):   |  |  |
| Guaranteed payments for services performed in Michigan .....  |  |  |
| Income attributable to other Michigan partnerships, S corporations and fiduciaries .....  |  |  |
| Net Michigan capital gains NOT subject to apportionment .....   |  |  |
| Other Michigan allocated income .....   |  |  |
| _____<br>Total other Michigan allocated income .....  |  |  |
| Total Michigan income .....   |  | -365   |
| Exemption allowance .....   |  | 1578   |
| SEP, SIMPLE or qualified plan deduction .....   |  |  |
| Taxable income .....  |  | 0  |
| Tax paid on composite return .....  |  | 0  |

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| <b>MICHIGAN<br/>PARTNER<br/>INFORMATION</b>   | <b>Form 807 - Michigan Composite Individual Income<br/>Tax Return, Page 3 Schedule of Participants</b><br>For Calendar Year 2022 or Fiscal Year<br>Beginning _____, 2022; and Ending _____, _____. | <b>2022</b>  |
| Partner's Name, Address and ZIP Code<br><br><b>SHARI CAMBRONNE</b><br><b>4590 HELMO AVENUE</b><br><b>OAKDALE, MN 55128</b>  |  | Partner Number <u>11</u><br>Partner's Identifying Number<br><b>***-**-3469</b><br>Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/><br>Amended Schedule K-1 <input type="checkbox"/> Final Schedule K-1 <input type="checkbox"/> |
| Partnership's Name, Address and ZIP Code<br><br><b>BYERS HOLDING LLC</b><br><b>717 FOREST AVE., STE 215</b><br><b>LAKE FOREST, IL 60045</b>   |  | Partnership's Identifying Number<br><b>** - ***3661</b><br>Partner's Percentage of<br>Profit and Loss <u>VARIOUS</u> %   |
| Ordinary income   |  | -1308  |
| Additions:<br>Net income (loss) from rental real estate activities .....<br>Net income (loss) from other rental activities .....<br>Interest income .....<br>Dividend income .....<br>Royalty income .....<br>Net short-term capital gain (loss) .....<br>Net long-term capital gain (loss) .....<br>Other portfolio income .....<br>Net gain (loss) under Section 1231 .....<br>Other income .....<br>State and local income taxes deducted for ordinary income .....<br>Other additions .....<br>_____<br>Total other additions ..... |  |  |
| Subtotal  |  | -1308  |
| Subtractions:<br>Income (loss) from partnerships, S corporations and fiduciaries included in ordinary income .....<br>Other subtractions .....<br>_____<br>Total other subtractions .....   |  |  |
| Total income (loss) subject to apportionment  |  | -1308  |
| Apportionment percentage  |  | 27.8914  |
| Total Michigan apportioned income (loss)  |  | -365   |
| Michigan allocated income (loss):<br>Guaranteed payments for services performed in Michigan .....<br>Income attributable to other Michigan partnerships, S corporations and fiduciaries .....<br>Net Michigan capital gains NOT subject to apportionment .....<br>Other Michigan allocated income .....<br>_____<br>Total other Michigan allocated income .....   |  |  |
| Total Michigan income   |  | -365   |
| Exemption allowance   |  | 1578   |
| SEP, SIMPLE or qualified plan deduction   |  | 0  |
| Taxable income  |  | 0  |
| Tax paid on composite return  |  | 0  |